

The State We Are In:

Inequality in Ireland 2026



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TASC is an independent think-tank whose mission is to address inequality and sustain democracy by translating analysis into action. TASC's Constitution presents its main objectives as: Promoting education for the public benefit; Encouraging a more participative and inclusive society; Promoting and publishing research for public benefit.



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Executive Summary



Executive Summary

The year 2026 marks 25 years since TASC was established. Throughout that period, economic inequality and democratic accountability have remained at the centre of the organisation's work. This report has three core chapters going through three sets of things. Firstly, it looks back over this 25 years of research, secondly, it examines the current state of inequality in Ireland and, thirdly, it considers how artificial intelligence may affect existing economic and social inequalities.

1. Twenty-five years of studying inequality

The central finding arising from 25 years of TASC research has remained remarkably consistent. Ireland has a very unequal distribution of market income, but its tax-and-transfer system substantially reduces the resulting inequality. The state is much better at compensating for inequality after it arises than at changing the structures that produce it.

This redistribution is essential. Social welfare payments and progressive taxation prevent much higher levels of poverty and inequality. However, moving from an unusually high level of market-income inequality to an approximately average level of disposable-income inequality does not resolve the underlying problem.

This reliance on compensation can be seen throughout the economy. The state supplements low wages through in-work payments, subsidises private rents rather than providing sufficient public housing, and supports families through cash transfers while leaving them to purchase childcare and other essential services privately. Temporary energy payments compensate households for high energy costs and inefficient homes without resolving either problem.

TASC's research has therefore consistently argued for greater attention to "predistribution": changing how income and resources are distributed before taxes and social transfers are applied. This requires action in three principal areas:

- strengthening wages, employment security, trade union rights and collective bargaining;
- addressing the highly unequal ownership of housing, financial wealth and productive assets; and
- expanding the universal provision of housing, healthcare, childcare, education, disability supports, eldercare, transport and other essential services.

These policies would not remove the need for social welfare payments. However, they would reduce the scale of the inequalities that the tax-and-transfer system is currently required to repair.

2. Inequality in Ireland in 2026

The most recent evidence reinforces this long-standing account of inequality in Ireland.

Data from the World Inequality Database show that the share of national income received by the top 10 per cent and top 1 per cent has increased over the last four decades. The share received by the top 10 per cent rose from approximately 30 per cent in the early 1980s to around 35 per cent in recent years, while the share received by the top 1 per cent increased from below 8 or 9 per cent to closer to 12 or 13 per cent.

The Survey on Income and Living Conditions also shows an unequal distribution of disposable income. In SILC 2025, which records income received during 2024, the poorest fifth of the

population received 9.4 per cent of equivalised disposable income. The richest fifth received 36.9 per cent, almost four times as much. Taken together, the richest two-fifths received almost 60 per cent of all equivalised disposable income.

Exclusion from employment remains closely associated with low income. Some 41.8 per cent of unemployed people and 46.2 per cent of those unable to work because of long-standing health problems were in the bottom income quintile. Where nobody in a household was working, 46.7 per cent of individuals were in the bottom quintile and only 8.6 per cent were in the top.

Household composition, education and housing tenure were also strongly associated with income. Almost two-fifths of people living in households comprising one adult and children under 18 were in the bottom quintile. Among people whose highest educational attainment was primary school or below, 47.4 per cent were in the bottom quintile. More than one-third of renters were in the bottom quintile, compared with 13.6 per cent of owner-occupiers.

The difference between market-income and disposable-income inequality demonstrates the effect of the Irish tax and welfare system. In SILC 2025, the Gini coefficient for market income was 0.455, compared with 0.274 for disposable income. Internationally, Ireland moves from being among the more unequal advanced economies before taxes and social transfers to approximately the average afterwards.

Disposable-income inequality has remained remarkably stable over the long term. Its Gini coefficient has remained close to 0.3 for approximately 35 years, despite recessions, recoveries, the COVID-19 pandemic and the cost-of-living crisis. Market-income inequality has varied more substantially, largely in response to changes in employment and unemployment.

Income, poverty and deprivation

The apparent stability of Ireland's headline inequality indicators conceals significant pressures on household living standards.

Nominal median household disposable income increased from €46,403 in 2020 to €61,666 in SILC 2025. However, much of this increase was eroded by inflation. Real median household disposable income increased only slightly between 2022 and 2025, from €51,120 to €51,624. Despite substantial nominal income growth, the purchasing power of the median household's income was therefore scarcely higher than it had been three years earlier.

Social transfers continue to play a central role in supporting lower-income households. In the lowest income decile, social transfers were equivalent to 79 per cent of net disposable income. In each of the bottom five income deciles, they were equivalent to at least one-quarter of net disposable income.

In SILC 2025, 12.6 per cent of people were at risk of poverty, up from 11.7 per cent in the previous year. A further 15.1 per cent experienced enforced deprivation, meaning that they were unable to afford at least two basic goods or activities.

Both rates have remained relatively stable in recent years. However, this apparent stability partly reflects the temporary income supports introduced during the pandemic and cost-of-living crisis. Without the COVID-19 income supports, the at-risk-of-poverty rate would have reached 20.5 per cent in 2020 and 19.9 per cent in 2021. Without the cost-of-living measures included in SILC 2025, the rate would have been 14.9 per cent rather than 12.6 per cent.

The supports were effective and necessary, but they did not permanently raise the income floor or reduce the cost of essential goods and services. Their withdrawal may therefore expose underlying increases in poverty that were temporarily concealed by once-off payments.

Poverty and deprivation are also distributed very unevenly. Only 5.7 per cent of employed people were at risk of poverty, compared with 29.3 per cent of unemployed people and 28.4 per cent of those unable to work because of long-standing health problems. Enforced deprivation affected 42.1 per cent of unemployed people and 39.2 per cent of those unable to work because of health problems.

Almost half of people in lone-parent families experienced enforced deprivation. Renters were more than three times as likely as owner-occupiers to be at risk of poverty and more than four times as likely to experience enforced deprivation.

The housing crisis is most acutely experienced by people who are homeless. In June 2026, 17,482 people were living in local authority-managed emergency accommodation, including 5,620 children. Since July 2014, the total has increased by 437 per cent, while the number of children has increased by 650 per cent. Even these figures understate the true extent of homelessness, as they exclude people in domestic violence refuges, the asylum system and own-door temporary accommodation, as well as people sleeping rough or experiencing hidden homelessness.

3. Artificial intelligence and inequality

Alongside these long-standing inequalities, new technological developments may change how economic and social advantages are distributed. In a special-focus chapter written by Molly Newell, the report therefore considers how the rapid development of artificial intelligence could affect inequality in Ireland and globally.

Ireland is particularly exposed to the development of artificial intelligence. It has a highly digitalised economy, a large concentration of knowledge-intensive employment and serves as the European base for many of the world's largest technology companies. Approximately 63 per cent of jobs in Ireland are estimated to be exposed to AI to some degree.

The Irish government has presented AI as an important source of productivity, investment and economic growth. Its approach combines support for AI adoption with the implementation of the EU AI Act through a distributed regulatory system overseen by the AI Office of Ireland. However, government policy remains strongly shaped by competitiveness and the objective of maintaining Ireland's position as a centre for the digital economy. The country's economic dependence on a small number of multinational companies raises concerns about its willingness and capacity to regulate major technology firms effectively.

Exposure to AI does not necessarily mean that a job will disappear. In some occupations, AI may complement workers by increasing productivity or assisting with particular tasks. Approximately one-third of occupations in Ireland are considered well positioned to benefit from these effects. In other occupations, particularly those involving repetitive cognitive and administrative tasks, AI may substitute for human labour. Around 30 per cent of Irish jobs are estimated to face a comparatively high risk of displacement.

These effects will be distributed unevenly. Workers in Dublin and other urban centres are more exposed because of the concentration of financial services and information and communications technology. Women are more likely than men to work in high-exposure occupations and in roles where AI has greater potential to displace labour. Younger workers may face the erosion of

entry-level positions that traditionally provided opportunities to acquire skills and progress within organisations. Highly educated workers are among those most exposed, although their ability to use AI alongside their existing expertise may allow many to benefit from it.

The effects of AI will extend beyond the number of jobs created or lost. AI-enabled systems are increasingly being used to allocate work, monitor performance, recruit employees and make decisions affecting access to employment. These systems can shift power from workers to employers by increasing surveillance, reducing autonomy and automating managerial decisions. Without effective safeguards, they may also reproduce discrimination contained in their training data or design.

AI adoption is expected to produce wage and productivity gains for some workers, while increasing returns to the owners of technology and other productive assets. ESRI analysis suggests that, in Ireland, the income lost through displacement is likely to outweigh these gains, reducing average household disposable income and producing a moderate increase in inequality. Households may also bear some of the infrastructural costs of AI through higher electricity prices associated with the continued expansion of data centres.

Artificial intelligence may also deepen existing social inequalities. People without adequate digital skills, devices or connectivity may find it increasingly difficult to access employment and essential services. Automated systems can disadvantage groups already exposed to discrimination, including women, ethnic minorities and people with disabilities. Generative AI has created further risks through disinformation, deepfakes and non-consensual sexual imagery, harms that disproportionately affect women and children.

At the same time, AI may provide significant benefits. Accessibility tools can assist people with disabilities, while responsible uses of AI may improve public services, remove repetitive work and increase productivity. Whether these benefits are realised will depend on how systems are designed, governed and made available.

The effects of AI must also be understood globally. The development of frontier AI and the computing infrastructure required to support it are concentrated among a small number of countries and companies. Meanwhile, many of its social and environmental costs are displaced to the Global South. Critical minerals are frequently extracted under exploitative conditions, while much of the data labelling and content moderation underpinning AI is performed by low-paid workers with limited employment protections. Lower-income countries also bear a disproportionate share of the resulting environmental degradation and electronic waste.

AI will not determine its own distributional consequences. These will be shaped by ownership, regulation, labour-market institutions, public investment and the relative power of workers, companies and governments. A more equitable approach will require effective regulation and enforcement, democratic oversight, social dialogue and collective bargaining, as well as education and training that enable people not only to use AI but to understand and challenge it. The central question is not simply whether AI will generate growth, but who will control its development, who will receive the resulting gains and who will bear its costs.

The lesson arising from 25 years of TASC research is that inequality is not inevitable. It is produced through policy decisions, institutions and distributions of power. The same is true of technological change. If AI is to contribute to a more equal society, its development must be subject to democratic oversight, effective regulation and institutions capable of distributing its benefits broadly.



1. Introduction



1. Introduction

The year 2026 marks 25 years since TASC was established. Throughout that period, economic inequality and democratic accountability have remained at the centre of the organisation's work. TASC has sought not only to document inequality in Ireland, but to understand the institutions and economic structures that produce it and to develop policies capable of creating a more equal society.

Since 2015, this work has included the publication of an annual report on inequality. The first of these reports appeared under the title *Cherishing All Equally*, referencing the commitment contained in the 1916 Proclamation to pursue the happiness and prosperity of the whole nation, "cherishing all the children of the nation equally". In 2019, to coincide with the centenary of the First Dáil, TASC began publishing a shorter and more tightly Irish-focused series under the title *The State We Are In*.

This year's report has three aims. It looks back over 25 years of TASC's research to identify what we have learned about inequality in Ireland. It also examines the state we are currently in, drawing on the most recent available evidence on income inequality, poverty and deprivation. And, in tradition with previous reports, it has a special-focus chapter – this year on Artificial Intelligence (AI) and how it relates to inequality.

The findings of this year's analysis reinforce a central argument that has emerged repeatedly from TASC's research. Ireland has a highly unequal distribution of market income, but its tax and social welfare system substantially reduces the resulting inequality. This redistribution is essential and prevents much higher levels of poverty and deprivation. However, it largely compensates for inequalities after they have arisen rather than changing the structures that produce them.

The apparent stability of Ireland's headline inequality and poverty indicators also conceals significant pressures. There has been little growth in real household disposable income since 2022, while temporary cost-of-living supports have prevented a larger increase in poverty. Poverty and deprivation remain heavily concentrated among people outside employment, lone-parent families, people with disabilities or long-term illnesses, and renters. Meanwhile, the number of people living in emergency accommodation has continued to rise to unprecedented levels.

The report's special-focus chapter, written by Molly Newell, examines the relationship between artificial intelligence and inequality. Ireland is particularly exposed to the development of AI because of its highly digitalised economy and its role as the European base of many of the world's largest technology companies. The chapter considers how the government's emphasis on competitiveness, investment and AI adoption may constrain its willingness to regulate these companies effectively. It examines the potential effects of AI on employment, income and workplace power, as well as algorithmic discrimination, digital exclusion and emerging harms such as deepfakes and AI-generated disinformation. It also considers the global inequalities embedded in AI supply chains and the distribution of the technology's environmental and social costs. The consequences of AI will not be determined by the technology alone, but by who owns and controls it, how it is governed and how its benefits and costs are distributed.

The report begins by reviewing how TASC's analysis of inequality has developed since 2001 and drawing together the principal lessons arising from that work. It then examines income inequality, poverty, deprivation and homelessness in Ireland in 2026. Finally, it turns to the emerging challenge of artificial intelligence and asks whether its development will reproduce existing inequalities or contribute to a more equal society.

2. Twenty five years of TASC addressing inequality



2. Twenty five years of TASC addressing inequality

For 25 years, inequality has been at the centre of TASC's work. Since its establishment in 2001, TASC has sought to document the extent and character of inequality in Ireland, explain the structures that produce it, and develop policies capable of creating a more equal society.

This chapter reviews how TASC's analysis of inequality has developed over that period. It begins with the organisation's early research and publications before examining the annual *Cherishing All Equally* and *The State We Are In* reports. It concludes by drawing together the principal lessons arising from this work and considering what 25 years of research can tell us about the persistent nature of inequality in Ireland.

1. The early years of TASC

In the late 1990s, a number of people began exploring the possibility of establishing Ireland's first independent think tank. This was achieved in June 2001 with the establishment of TASC. Initially named the Foundation for Policy Alternatives, its name was changed in 2002 to TASC – Think Tank for Action on Social Change. Paula Clancy took on the role of Executive Director, accountable to a board of three non-executive directors chaired by Des Geraghty and including Professor John Horgan and John Curran. For the first five or six years of TASC's existence, the organisation was steered and overseen by a Steering Committee comprising the three board directors; TASC's three co-founders, Paula Clancy, Proinsias De Rossa and Jim O'Donnell; and Fintan O'Toole, who chaired an Advisory Council of around 20 people drawn from politics, trade unions, NGOs and academia.¹

It is worth remembering the context in which TASC was founded. After several decades of poor economic performance and high levels of emigration, Ireland experienced an economic turnaround and unprecedented growth during the 1990s. This came after the rise of Thatcher and Reagan, the fall of the Soviet Union, major defeats for the trade union movement internationally, and the retreat of transformative social democratic politics. The 1990s were therefore a period in which right-wing economic thought and neoliberal orthodoxies were triumphant globally. This triumph was particularly visible in Ireland, where a political consensus developed around the closure of political and social possibilities. TASC emerged to challenge this and present a critical perspective on the dominant neoliberal narrative. At the time of its foundation, there were essentially no think tanks in Ireland, and none aligned with values “traditionally associated with the political left”.² TASC was therefore entering new waters when it was founded.

At its inaugural meeting, held on 12 October 2001, TASC's Advisory Council defined a programme of work around two themes: economic inequality and democratic accountability. Over the last 25 years, these two themes have remained at the core of TASC's work. The rest of this chapter provides an overview of how TASC has approached economic inequality over that period.

In its early years, TASC's work was largely based on the research of the network of academics, intellectuals and experts it brought together. This occurred through the TASC Economists Network and through the frequent seminars and conferences organised by TASC. Its work was also communicated to the public through regular engagement with the press, the publication of short research briefings and a book-publishing partnership established with New Island Press.

1 This section draws on Clancy, P. (2019) 'History of TASC', TASC, September. Available at: <https://www.tasc.ie/about/history-of-tasc.html>

2 Ibid

In 2003, TASC released its first publication, *After the Ball*, a searing analysis of Irish society by Fintan O'Toole. This was followed by a substantial number of books published over the next five years as part of the TASC at New Island series, alongside a number of TASC research pamphlets. These covered issues including, but not limited to, privatisation³, community arts⁴, foreign policy,⁵ housing,⁶ pensions,⁷ transport,⁸ local democracy,⁹ feminism¹⁰ and regeneration¹¹. Throughout, however, they maintained TASC's underlying focus on inequality and democracy. This concern with inequality was particularly apparent in examinations of Ireland's pension and housing systems.

TASC's research briefings also maintained a focus on inequality. One early example was Roger Fox's *Income Inequalities: Trends and Issues in Ireland*,¹² which compared the incomes of the top and bottom 10 per cent. It suggested that inequality had worsened during the early years of the Celtic Tiger but improved in the late 1990s, as demand for labour drove up wages at the lower end of the earnings distribution.

In 2009, TASC published *The H.E.A.P. Chart: Hierarchy of Earnings, Attributes and Privilege* with the Irish Congress of Trade Unions. Prepared by Terrence McDonough and Jason Loughrey, the report used 2006 data to map Irish households according to income, occupation and household type. It argued that inequality remained entrenched during the economic boom. Women, people with lower levels of education and welfare-dependent households were concentrated towards the bottom, while managerial and professional households dominated the top. Social transfers substantially reduced poverty, but Ireland's comparatively low social spending limited their effect. The report called for stronger social protection, more progressive taxation, narrower earnings gaps and greater investment in education, particularly early childhood education.¹³

TASC's focus on inequality continued through a series of *The Solidarity Factor* reports published between 2008 and 2014, which examined public perceptions of wealth distribution and economic inequality.¹⁴ These found that, between 2008 and 2010, the proportion of people who believed that wealth was distributed unfairly in Ireland increased from 70 per cent in 2008 to 85 per cent in 2009 and 87 per cent in 2010. In 2010, 91 per cent agreed that the government should take active steps to reduce the gap between high and low earners, up from 85 per cent in 2009. Only 4 per cent disagreed with government action in this area. When presented with a range of possible measures, 16 per cent favoured increasing the minimum wage, 29 per cent supported a maximum wage and 49 per cent favoured combining the two. Only 6 per cent supported neither measure or said that they did not know.

3 Sweeney, P. (2004) *Selling Out? Privatisation in Ireland*. Dublin: TASC at New Island.

4 Fitzgerald, S. (ed.) (2004) *An Outburst of Frankness: Community Arts in Ireland – A Reader*. Dublin: TASC at New Island.

5 O'Toole, F. (2005) *Post Washington: Why America Can't Rule the World*. Dublin: TASC at New Island.

6 Drudy, P.J. and Punch, M. (2005) *Out of Reach: Inequalities in the Irish Housing System*. Dublin: TASC at New Island.

7 Stewart, J. (2005) *For Richer, for Poorer: An Investigation of the Irish Pension System*. Dublin: TASC at New Island; Stewart, J. (2007) *Choosing Your Future: How to Reform Ireland's Pension System*. Dublin: TASC.

8 Wickham, J. (2006) *Gridlock: Dublin's Transport Crisis and the Future of the City*. Dublin: TASC at New Island.

9 Ó Broin, D. and Waters, E. (2007) *Governing Below the Centre: Local Government in Ireland*. Dublin: TASC.

10 Barry, U. (ed.) (2008) *Where Are We Now? New Feminist Perspectives on Women in Contemporary Ireland*. Dublin: TASC, National Women's Council of Ireland and New Island.

11 Bissett, J. (2009) *Regeneration: Public Good or Private Profit?* Dublin: TASC and New Island.

12 Fox, R. (n.d.) *Income Inequalities: Trends and Issues in Ireland*. Dublin: TASC. Available at: <https://web.archive.org/web/20071118182940/http://www.tascnet.ie/upload/rfox.pdf> Although, this report is undated, the original PDF's embedded metadata records its creation as 27 June 2003.

13 McDonough, T. and Loughrey, J. (2008) *The H.E.A.P. Chart: Hierarchy of Earnings, Attributes and Privilege Analysis*. Dublin: TASC and Irish Congress of Trade Unions. Available at: https://www.tasc.ie/assets/files/pdf/heap_report.pdf.

14 TASC (2010) *The Solidarity Factor: Public Perceptions of Unequal Ireland*. Dublin: TASC. Available at: https://www.tasc.ie/assets/files/pdf/solidarity_factor_august2010.pdf

A follow-up survey conducted in 2014 found that 83 per cent believed income was unfairly distributed. This increased to 88 per cent after respondents were told that the incomes of the richest 10 per cent were 7.5 times those of people on the lowest incomes. It should be noted that the earlier surveys asked about wealth inequality rather than income inequality. Once again, 90 per cent believed that the government should actively reduce the gap between high and low earners. Some 84 per cent supported increasing the minimum wage and 55 per cent supported establishing a maximum wage, while 46 per cent supported introducing both measures.¹⁵

A later TASC research briefing, *Income Inequality in Ireland*, published in 2014, applied to Ireland the analysis popularised by Thomas Piketty's *Capital in the Twenty-First Century*. It argued that Ireland had experienced the same broad historical movement identified by Piketty elsewhere: inequality declined during the middle decades of the twentieth century but subsequently began to rise again. Although the increase in inequality in Ireland had not been as extreme as in the United States, it was nevertheless concerning that the prosperity experienced during the economic boom had not significantly reduced inequality.¹⁶ In 2014 Piketty gave the keynote address at a TASC–FEPS conference, “The Challenge of Economic Inequality to Recovery and Wellbeing,” held at the Croke Park Conference Centre.

2. TASC's annual inequality reports: *Cherishing All Equally*

In 2015, TASC launched its “inaugural annual report on economic inequality”, *Cherishing All Equally: Economic Inequality in Ireland*. The title referenced the unfulfilled commitment contained in the 1916 Proclamation of Independence, which declared the resolve of the Republic to pursue the happiness and prosperity of the whole nation and all its parts, “cherishing all the children of the nation equally”. The report was supported financially by Atlantic Philanthropies and the Joseph Rowntree Charitable Trust. TASC went on to produce five editions of *Cherishing All Equally* between 2015 and 2020.

2.1 Cherishing All Equally 2015

Written by Nat O'Connor and Cormac Staunton, this substantial 144-page report argued for a multidimensional approach to understanding inequality in Ireland. It identified seven distinct but interrelated factors affecting inequality: income, wealth, public services, taxation, family composition, personal capacities, and the cost of goods and services.¹⁷

The report devoted a chapter to each of these dimensions and described in detail the available data relating to each topic.

It highlighted that Ireland combines highly unequal market incomes with a tax and transfer system that substantially reduces the resulting inequality. As a result, disposable-income inequality in Ireland was around the European average.

However, the report argued that this model is both socially damaging and economically fragile. It leaves the state heavily dependent on taxes and transfers to address structural inequalities, while low employment, low pay, inadequate public services and a comparatively low tax base constrain its ability to do so.

¹⁵ These results are not directly comparable with those from 2010: in the earlier survey, respondents were asked to choose their preferred measure from a range of options, whereas in 2014 they were asked whether they supported each measure individually.

¹⁶ TASC (2014) *The Solidarity Factor: Opinion Poll*, November 2014. Dublin: TASC. Available at: https://www.tasc.ie/assets/files/pdf/the_solidarity_factor_tasc.pdf

¹⁷ O'Connor, N. and C. Staunton. (2015). “Cherishing All Equally: Economic Inequality in Ireland.” Dublin: TASC. Available at: https://www.tasc.ie/assets/files/pdf/tasc_cherishing_all_equally_web.pdf.

Published at the tail end of the recession, the report argued that the return of economic growth would not by itself solve this problem, as it had deeper structural roots. It highlighted how, although the Celtic Tiger had raised general living standards, it had distributed the gains unevenly, increased essential costs such as housing, and left many people financially exposed when the property economy collapsed. The report presciently warned that a future recovery could reproduce these same problems.

2.2 Cherishing All Equally 2016

The subsequent 2016 report was written by Rory Hearne and Cian McMahon.¹⁸ Its scope was substantially narrower than that of the inaugural report. Moving away from the seven-factor framework, it did two things. First, it presented an analysis of why economic inequality matters and where Ireland stood in 2016. Second, beginning what would become a feature of many of TASC's subsequent reports on economic inequality, it identified specific themes on which to focus. In 2016, these were gender and children.

In analysing why economic inequality matters and where Ireland stood in 2016, the report reiterated many of the findings of the 2015 report. In particular, it highlighted the difference between market-income and disposable-income inequality. It also examined problems in the labour market, noting that 23 per cent of Irish workers were low-paid, among the highest proportions in the OECD. While recognising the redistributive achievements of the Irish state, the report emphasised the need for "predistribution": reducing inequality before taxes and transfers through wages, working hours, employment rights and collective bargaining.

In its analysis of gender, the report highlighted persistent income gaps between men and women. It drew attention to the substantially higher proportion of women working part-time, the gender pay gap, the underreported gender pension gap, and the highly unequal distribution of care, with women performing 70 per cent of this work. It also examined the position of one-parent families. Approximately 90 per cent of lone parents were women, while the deprivation rate among lone-parent families was 58.7 per cent, far higher than that of the general population.

In its analysis of how economic inequality affects children, the report highlighted that poverty during early childhood not only affects children at the time but can have consequences that compound throughout their subsequent lives. It showed how consistent poverty among children had increased substantially over the course of the recession and how highly unequal educational outcomes were closely associated with income inequality.

2.3 Cherishing All Equally 2017

The third *Cherishing All Equally* report was produced in 2017.¹⁹ It was edited and principally written by James Wickham. As with the 2016 report, it had two particular thematic focuses. Alongside an update on TASC's inequality indicators, the report presented a comparative analysis of inequality in Ireland and other countries. It also contained an extended analysis of housing written by Rory Hearne.

¹⁸ Hearne, R. and C. McMahon. (2016). "Cherishing All Equally 2016 Economic Inequality in Ireland." Dublin: TASC. https://www.tasc.ie/assets/files/pdf/tasc_inequalityreport_2016_web.pdf.

¹⁹ Wickham, J. (2017). "Cherishing All Equally 2017 Economic Inequality in Ireland." Dublin: TASC. https://www.tasc.ie/assets/files/pdf/cherishing_all_equally_2017.pdf.

In its international comparative analysis, the report argued that inequality is a political choice. It described how countries across Europe and North America, although exposed to similar economic pressures, had produced very different outcomes in relation to inequality. The report attributed this to differences in their political institutions, welfare systems and labour-market arrangements.

Despite these differences, the report highlighted how, across the West in recent decades, there had been a shift from a “diamond-shaped” social structure, with a large middle, towards an “hourglass”, with wealth and income accumulating at the top, insecurity expanding at the bottom and the middle being hollowed out.

Again, the report highlighted the success of Ireland's system of redistribution but called for a shift in public policy away from addressing inequality post hoc and towards a system of “predistribution”, in which market income would be distributed more equally and the state would need to do less to correct inequalities after they arose. In particular, the report called for a general increase in wages, arguing that “Europe needs a pay rise”, and for universal, publicly supported childcare.

Following the collapse of the property market in the late 2000s, by 2016 Ireland was already experiencing another highly problematic increase in rents and house prices. In his specialist chapter, Rory Hearne described how Dublin rents had increased by almost 65 per cent between 2010 and 2016 and were already above their previous boom-time peak. He argued that Ireland's persistent and recurrent property crises were rooted in a housing policy that treated housing primarily as an asset and source of investment returns rather than as a home. The crisis was not inevitable, accidental or simply the result of insufficient construction. Rather, it was the product of policy.

The housing crisis, the report argued, had developed over a period of decades as the state withdrew from directly providing housing and moved towards subsidising private landlords, facilitating institutional investors and relying on rising property values as a source of economic recovery. The alternative was not simply more supply, although increased supply was important. The report argued that a fundamentally different housing system, organised around the provision of secure and affordable homes, was required.

2.4 Cherishing All Equally 2019

The fourth *Cherishing All Equally* report was published in February 2019 and reported on data from 2018.²⁰ It was produced jointly with the Foundation for European Progressive Studies (FEPS) and was notably different from the preceding reports. Rather than concentrating mainly on Ireland, it placed Irish inequality within a European and international framework. Moreover, while previous reports had generally been written by one or two core authors associated with TASC, this report was edited by Robert Sweeney and Robin Wilson and contained chapters by a number of international authors.

A chapter by José Gabriel Palma of Cambridge University asked how European countries had achieved relatively similar levels of disposable-income inequality despite substantial differences in their economic development, political histories and welfare institutions. Building on his previous work, Palma argued for comparing the income share of the top 10 per cent with that of the bottom

20 Sweeney, R. and R. Wilson. (2019). “Cherishing All Equally 2019: Inequality in Europe and Ireland.” Dublin: TASC. <https://www.tasc.ie/assets/files/pdf/20190220114456.pdf>.

40 per cent.²¹ He observed that the middle 50 per cent fairly consistently received around half of all income and argued that attention should therefore focus on the ratio between the top 10 per cent and the bottom 40 per cent.

Using this "Palma ratio", he described how market-income inequality had increased across Europe since the 1960s, while disposable-income inequality had risen at a much slower rate because of the redistributive efforts of the state. This connected with the findings of earlier reports in the *Cherishing All Equally* series in relation to Ireland, but Palma explored the pattern across Europe more broadly. Again echoing the previous findings of the series, he argued for a greater focus on predistributive policies. These could include stronger collective bargaining, higher wages at the bottom, less extreme remuneration at the top, greater employment security, more equal ownership of productive assets, and institutions that give workers greater economic power.

A chapter by Hanna Szymborska of the Open University explored wealth inequality in the European Union. It found that, in 2010, the wealthiest 10 per cent of households in the EU owned 50 per cent of the total net wealth included in the sample. By 2014, the share owned by the top 10 per cent had increased to 51.2 per cent. It also found that wealth inequality was far greater than income inequality, with net-wealth Gini coefficients of more than 0.7 in Latvia, Germany, Ireland, Austria, Cyprus and the Netherlands. The chapter highlighted how the composition of assets differed considerably across the wealth distribution. Lower- and middle-wealth households held much of their wealth in their principal residence, while wealthier households held more financial assets, other property and business wealth.

In two subsequent chapters, Robert Sweeney placed Ireland within this wider European context. These chapters highlighted how, despite Ireland having relatively high market-income inequality, its tax and transfer system substantially reduced inequality, leaving disposable-income inequality close to European norms. They also highlighted how Ireland relied heavily on cash transfers to compensate for inequality, rather than on institutions that compressed market incomes or supplied universal public services.

The report's introduction and conclusion, written by Robert Sweeney and Robin Wilson, examined the effect of inequality on democracy in Europe and warned that it posed a number of challenges. First, concentrated wealth produces concentrated political influence. Second, stagnant living standards, social insecurity and growing inequality undermine trust in democratic and European institutions. Legitimate anger can then be redirected towards migrants, minorities or European integration rather than towards unequal economic structures. However, the report also highlighted polling evidence suggesting that there was substantial support for solidaristic policies across Europe.

2.5 Cherishing All Equally 2020

The fifth and final *Cherishing All Equally* report was published in 2020. Written principally by Robert Sweeney, it was again produced in partnership with FEPS. Unlike the preceding reports, it did not provide an update on general inequality indicators for Ireland but focused exclusively on its principal theme: the care economy.²²

21 Palma, J.G. (2011) 'Homogeneous middles versus heterogeneous tails, and the end of the "inverted-U": The share of the rich is what it's all about', *Cambridge Working Papers in Economics*, No. 1111. Cambridge: University of Cambridge. Available at: <https://www.repository.cam.ac.uk/handle/1810/241870>

22 Sweeney, R. (2020). "Cherishing All Equally 2020: Inequality and the care economy." Dublin: TASC. https://www.tasc.ie/assets/files/pdf/cae_2020-report-final.pdf.

The report contained two core chapters: one by Robert Sweeney on care, employment and gender inequality across the EU, and another by Robert Sweeney and Danielle Oliveira Santanna on unpaid and paid care in Ireland.

It argued that care is indispensable to economic and social life, but its value is systematically underestimated. Much of it is performed without pay within households, it is disproportionately undertaken by women and, when conducted through the labour market, it is often supplied by low-paid and frequently migrant workers. Additionally, care is often understood as the responsibility of individual families rather than as a collective social responsibility.

The care economy has a number of implications for inequality. The fact that women undertake more unpaid work plays a major role in explaining their lower levels of income, wealth and political participation. The concentration of low-paid and precarious work in the care sector also matters for wider patterns of inequality. Publicly funded childcare and adult care can allow more women to enter employment and may therefore promote greater gender equality. However, the report noted that although countries with extensive care systems generally have smaller gender gaps in total earnings, they do not necessarily have smaller hourly gender pay gaps. This appears to be because public provision brings more women into paid employment but frequently concentrates them in low-paid, female-dominated occupations.

Examining Ireland in particular, the report found that Irish people did more unpaid care work than people in any other EU country.²³ Women undertook an average of 21 hours of unpaid care work each week, compared with 12 hours among men. Women also performed approximately 40 hours of total unpaid work each week, compared with 21 hours among men. However, when paid and unpaid work were combined, the difference in total workload was much smaller, with women working an average of 54 hours each week compared with 51 hours among men. The principal inequality therefore related to the type of work performed and whether it generated income, security and economic independence.

The report noted that the amount of unpaid care work performed declined as income rose, as higher-income households were better able to pay for care services. In line with previous reports in the series, it also noted that Ireland devoted substantial resources to supporting families and unpaid carers through payments such as Child Benefit, Maternity Benefit, the Working Family Payment, the One-Parent Family Payment, Carer's Allowance and related supports. While recognising the value of these payments, the report argued that they supported households financially while preserving reliance on unpaid care rather than developing a comprehensive care infrastructure.

The result was expensive childcare; low employment among lone parents and some groups of women; reliance on informal childminders and au pairs; unpaid care continuing to fall disproportionately on women; and weak public support for the pay and conditions of professional carers. The report argued that existing benefits should generally be preserved, but that future expansion should concentrate more heavily on services.

The report also examined Ireland's formal care system, arguing that its childcare system was underdeveloped and highly marketised. It found that approximately 74 per cent of childcare services were operated for profit, while 26 per cent were community-based, not-for-profit services. It also found that 58 per cent of the sector's income came from the state, with the remaining 42 per cent coming from parental fees.²⁴ Wages and working conditions within the sector were poor.

²³ Ibid., p.62.

²⁴ Ibid., p.74.

3. TASC's annual inequality reports: *The State We Are In*

In 2019, to coincide with the centenary of the First Dáil, TASC began another annual inequality report series, *The State We Are In*.²⁵ The initial report was produced jointly by TASC and the Foundation for European Progressive Studies. Reports in this new series were intended to be shorter and more tightly focused on Ireland, building on "the more comprehensive *Cherishing All Equally* reports".²⁶

3.1 The State We Are In 2019

The first *The State We Are In* report was structured around three core chapters, which examined the labour market, the development of inequality over time, and the contribution of different economic sectors to inequality.

The report identified the labour market as the principal arena through which income before taxes and benefits is distributed for much of the population. However, Ireland had a relatively employer-friendly labour market, with weak trade unions, low levels of union density and collective bargaining coverage, and relatively weak employment protections. According to an OECD index cited in the report, Ireland ranked 22nd out of 23 EU countries for labour-market protections and 20th for the regulation of temporary contracts.²⁷ Ireland also had one of the highest proportions of low-paid workers in the EU, although it had one of the lowest levels of in-work poverty.

In examining the development of inequality, the report drew on the World Top Incomes Database. It found that, between 1975 and 2009, the top 1 per cent increased its share of total income from 6 to 11 per cent. It also observed that poverty and deprivation particularly affected people outside the labour market, including children, unemployed people and those unable to work because of illness or disability.

The report also observed that Ireland had an unusually polarised employment structure, with relatively large numbers of people working in both highly paid and poorly paid sectors. Highly paid sectors included finance, information and communications, energy, and professional and scientific services. Poorly paid sectors included hospitality, administration and support, agriculture, and wholesale and retail.

Despite this polarisation, and contrary to claims sometimes made, only a minority of total labour-income inequality could be explained by differences in pay between sectors. Most inequality arose within sectors. The report found unusually high levels of market-income inequality across the Irish economy. It therefore rejected an explanation of Ireland's high market-income inequality based solely on the country having the wrong mixture of industries. Instead, it identified a broader structural problem with how income was distributed within workplaces and sectors. Possible explanations included weak bargaining power, low wage floors, and high levels of executive and professional pay.

The report repeated a frequent finding of TASC's inequality reports: despite Ireland's high level of market-income inequality, its tax and benefit system reduced disposable-income inequality to around average levels. However, these cash transfers did not address the underlying structural inequalities within the economy.

25 Sweeney, R. (2019). "The state we are in: inequality in Ireland today." Dublin: TASC. https://www.tasc.ie/assets/files/pdf/18457_inequality_in_irelandinnerfinalweb.pdf.

26 Ibid., p.4.

27 Ibid., p.8.

3.2 The State We Are In 2020

The second *The State We Are In* report, published in 2020, was again written by TASC and produced jointly with the Foundation for European Progressive Studies. Building on the now familiar finding that middling disposable-income inequality concealed high market-income inequality, the report asked what caused Ireland's unusually high level of market-income inequality. It examined two principal issues: earnings inequality and joblessness. It found that both factors mattered, but in different ways, with joblessness playing a particularly large role when inequality was examined at the household level.²⁸

In relation to earnings, the report built on the previous report's finding that only a minority of Ireland's market-income inequality could be explained by the industrial structure of the labour market. It argued that Ireland's high level of earnings inequality arose principally because individual industries paid low wages, rather than because the country had an unusually large number of inherently low-paying industries.

The report also found that Ireland had an unusually high proportion of working-age people living in households with no income from employment, self-employment or capital. Low levels of education were closely associated with having no market income. However, it argued that increasing employment would not necessarily resolve the associated distributional problems, as people from jobless households were likely to enter relatively poorly paid employment.

Despite this, the report recommended policies aimed at increasing employment. These included measures to reduce practical barriers to employment, such as affordable childcare and care services, transport, education and training, the tapered withdrawal of benefits, and targeted support for people with disabilities. It also advocated policies to increase wages, including stronger collective bargaining, sector-by-sector wage-setting, higher wage floors, better protection for low-paid workers, and measures to strengthen labour's bargaining position.

3.3 The State We Are In 2022

There was no *The State We Are In* report in 2021, with the third report in the series published in 2022. Written by Robert Sweeney and Donald Storrie, it focused on the distributional effects of the COVID-19 pandemic and the government's income supports, as well as the emerging cost-of-living and energy crisis following the reopening of the economy and Russia's invasion of Ukraine.²⁹

A central finding was that disposable-income inequality fell during the pandemic. This apparently counterintuitive result arose because, despite widespread job losses, the Pandemic Unemployment Payment, wage subsidies and the existing welfare system protected household disposable incomes. The decline in disposable-income inequality was not driven by any comparable decline in market-income inequality. Instead, it resulted from the cash payments distributed by the government through the tax and benefit system. While the intervention worked, it reinforced Ireland's dependence on correcting inequality after it had arisen.

The cost-of-living crisis produced by the surge in inflation following the reopening of the economy and Russia's invasion of Ukraine presented a different challenge. The report described how the effect of inflation on real incomes was greater for people on lower incomes because of the composition of their consumption. Lower-income households spent a greater proportion of their

28 Sweeney, R. (2020). "The State We Are In: Inequality in Ireland 2020." Dublin: TASC. https://www.tasc.ie/assets/files/pdf/the_state_we_are_in_tasc_final_030320.pdf.

29 Sweeney, R. and D. Storrie. (2022). "The state we are in: inequality in Ireland 2022." Dublin: TASC. https://www.tasc.ie/assets/files/pdf/2205-4_tasc_inequality_in_ire_2022.pdf.

incomes on essentials, including energy and food, for which prices were rising rapidly. The report argued that the government's responses to the crisis were insufficiently targeted at lower-income households and disproportionately benefited middle- and higher-income groups.

3.4 The State We Are In 2023

The fourth *The State We Are In* report was published in 2023 and written by Robert Sweeney. It developed the analysis contained in the 2022 report, examining long-term and more recent changes in Irish income inequality and the distributional consequences of the cost-of-living crisis.³⁰

It found some evidence of declining disposable-income inequality over the long term, but no evidence of a comparable decline in market-income inequality. This suggested that the decline in disposable-income inequality had been driven by increased redistribution rather than a more equal distribution of income within the market economy.

The report reiterated the findings of previous reports concerning Ireland's high number of jobless and low-work-intensity households, high earnings inequality, and deficient public services.

It also examined how housing costs affected household incomes, as the continuing housing crisis became an increasingly important dimension of inequality. Housing costs were not adequately reflected in conventional measures of disposable income, but could substantially reduce the actual living standards of renters and other households facing high accommodation costs.

3.5 The State We Are In 2024

The fifth *The State We Are In* report was written by the current author, Oisín Gilmore. Alongside the annual analysis of inequality indicators, the report contained a special-focus chapter on educational inequality, co-authored by Sara Singleton and Oisín Gilmore.³¹

In its examination of annual developments in inequality, the report considered Ireland's persistent dependence on taxes and social transfers to counteract exceptionally unequal market incomes. It suggested that apparently favourable poverty and inequality statistics concealed underlying experiences of economic insecurity.

The report examined changes in market-income and disposable-income inequality, together with indicators of poverty and deprivation. In line with previous reports, it found that non-employment was closely associated with lower incomes and an increased risk of poverty and deprivation.

It also examined the effect of the COVID-19 and cost-of-living supports and raised concerns about their temporary nature. The report highlighted how, in the absence of these supports, poverty rates would have increased significantly in the preceding years.

The special-focus chapter highlighted how Ireland performed remarkably well in terms of educational outcomes, despite not spending an unusually large amount on education. This was particularly true of primary and secondary education. Where Ireland performed less well was in early childhood education and care. Despite substantial increases in spending in this area, Ireland's childcare system remained expensive, fragmented and heavily reliant on private, for-profit providers. UNICEF ranked Ireland 36th out of 41 affluent countries for childcare provision.

30 Sweeney, R. (2023). "The state we are in: inequality in Ireland 2023." Dublin: TASC. https://www.tasc.ie/assets/files/pdf/he_state_we_are_in_tasc_2023_final.pdf.

31 Gilmore, O. (2024). "The State We Are In: Inequality in Ireland 2024." Dublin: TASC. https://www.tasc.ie/assets/files/pdf/tasc_inequality_report_2024_final.pdf.

The report also highlighted examples of successful policies addressing educational inequality. In particular, it pointed to the Delivering Equality of Opportunity in Schools (DEIS) programme. Between 2007 and 2022, reading achievement in the most disadvantaged schools increased by approximately 13 per cent and mathematics achievement by 15 per cent. The gap in Junior Certificate retention between DEIS and non-DEIS schools fell from 16.8 percentage points in 2001 to 8.5 percentage points in 2014, with further progress thereafter. Progression from DEIS schools to higher education increased from 45 per cent in 2012 to 60 per cent in 2022.

The report also pointed to the contribution of programmes intended to promote access to higher education, such as SUSI grants and the Programme for Access to Higher Education (PATH).

Nevertheless, substantial inequalities remained within the Irish education system. Students in non-DEIS schools continued to perform significantly better than those attending DEIS schools, while parental education and social class remained strong predictors of a child's educational achievement.

3.6 The State We Are In 2025

The sixth *The State We Are In* report was published in 2025. It was again written by the current author, Oisín Gilmore. Its special-focus chapter, on inequality, isolation and loneliness, was written by Adeelia Goffe, Maria Pachowicz and Oisín Gilmore.³²

Drawing on the World Inequality Database, the report highlighted how the income shares of the top 10 per cent and top 1 per cent had increased over the preceding 40 to 50 years. However, harmonised estimates produced by the ESRI showed greater stability.

Once again, the report found that Ireland continued to have high market-income inequality but fairly average disposable-income inequality. This demonstrated both the unusually unequal distribution of income generated by the market and the unusually large redistributive effect of taxes and benefits in Ireland. Ireland's disposable-income Gini coefficient had remained remarkably close to 0.3 for approximately 35 years. The report characterised the welfare state's effect as stabilising rather than transformative: it repeatedly repaired market outcomes without substantially changing how those outcomes were initially produced.

The report also contained a chapter focusing on groups at a particularly high risk of poverty and deprivation. These included people not in employment, such as children, retired people, unemployed people and those unable to work because of illness or disability. Renters and families comprising one adult and children were also identified as being at particular risk. Poverty and deprivation were substantially higher among these groups than among people in employment.

The report once again raised concerns about the withdrawal of pandemic and cost-of-living income supports and the potential consequences for poverty and deprivation.

The special-focus chapter on inequality, isolation and loneliness explored how economic inequality can affect people's ability to participate in social life. Economic insecurity determines whether people can travel, meet friends, participate in community activities, host visitors or maintain stable relationships.

Analysis of the Survey on Income and Living Conditions showed that people at risk of poverty had less contact with friends and relatives than those above the poverty threshold. Meanwhile, a 2022

32 Gilmore, O. (2025). "The State We Are In: Inequality in Ireland 2025." Dublin: TASC. https://www.tasc.ie/assets/files/pdf/tasc_the_state_we_are_in_2025.pdf.

EU-wide survey found that more than 20 per cent of Irish respondents felt lonely most or all of the time, compared with an EU average of 13 per cent. Loneliness was particularly associated with limited social support, mental-health difficulties, being female, being aged between 15 and 29, disability, and being born outside Ireland.

The report highlighted how loneliness could constitute a serious public-health issue. International research cited in the report associated social isolation with a 29 per cent greater risk of premature mortality, loneliness with a 26 per cent greater risk, and living alone with a 32 per cent greater risk.

It also examined several groups particularly exposed to loneliness and isolation: people experiencing homelessness; people with disabilities or chronic illnesses; older people and carers; immigrants and ethnic minorities; and children and young people.

4. What have we learned from 25 years of studying inequality?

When TASC was founded in 2001, it identified the two core themes that would direct its work over the following 25 years: economic inequality and democratic accountability. Researchers at TASC have now been studying inequality for a quarter of a century. What have we learned from this extended body of research?

The findings can broadly be divided into two categories: the particular and the general. Since the second *Cherishing All Equally* report in 2016, TASC's annual inequality reports have extended beyond a general analysis of economic inequality to examine particular dimensions of inequality. At the same time, these reports have continued to provide a general analysis and regular update on inequality in Ireland. Even just from reading this chapter, the consistency of the findings arising from that general analysis has probably become apparent.

4.1. Particular findings

Before drawing out those general lessons, however, it is worth reviewing some of the more particular findings.

4.1.1 Wealth inequality

TASC's inequality reports have repeatedly highlighted that income inequality is not the only issue. Wealth inequality is also a major challenge. Indeed, the reports have consistently stressed that wealth is considerably more concentrated than disposable income, with the wealthiest 10 per cent of households owning more than half of all wealth.

Even these figures understate some aspects of the distribution, as the composition of wealth differs considerably across the wealth distribution. For most households, wealth consists mainly of an owner-occupied home and perhaps a pension. These assets are relatively illiquid and often do not generate a current income. At the top of the distribution, wealth is more likely to consist of financial and business assets capable of producing additional returns.

4.1.2 Housing inequality

Housing inequality was one of the first subjects analysed by TASC, including in the 2005 book *Out of Reach: Inequalities in the Irish Housing System* by P.J. Drudy and Michael Punch.³³ More recently, since the publication of Rory Hearn's special chapter on housing in the 2017 *Cherishing All Equally* report, it has been a consistent focus of TASC's research.

33 Drudy, P.J. and Punch, M. (2005) *Out of Reach: Inequalities in the Irish Housing System*. Dublin: TASC at New Island.

As Rory Hearne argued, and as more recent reports have repeated, the housing crisis was not caused merely by insufficient supply. It resulted from treating housing primarily as an investment asset rather than as a social need. As the state stopped treating housing as a need, it withdrew from the direct construction of social housing and increasingly subsidised private landlords. Public money supported high rents without creating a permanent public asset.

The results of decades of failed housing policies are now extreme. Recent reports in *The State We Are In* series have highlighted the enormous increase in homelessness and the particularly precarious position of renters.

4.1.3 Groups at risk

TASC has repeatedly highlighted how inequality does not affect everyone equally. It is a particularly significant problem for people outside employment and those whose caring responsibilities place them at risk of exclusion from employment. This is visible in the substantially higher rates of poverty and deprivation among lone parents, children, people with disabilities or long-term illnesses, unemployed people, households containing nobody at work, carers and older people. The housing crisis has also made renters a particularly exposed group.

4.1.4 Gender and care

Gender inequality has been a recurring focus of TASC's research. It has been particularly visible in the annual inequality reports since the special-focus on gender and children in 2016. TASC's research has repeatedly found that gender inequality is inseparable from care work.

Women undertake most unpaid childcare, eldercare and care for people with disabilities. This affects their relationship with the labour market. Women tend to work fewer paid hours and spend less time in employment. When they are employed, caring responsibilities restrict their occupational choices, earnings and prospects for promotion. All of this reduces their ability to save for a pension and accumulate wealth over their lifetimes.

Ireland's reliance on unpaid family care and privately provided paid care generates a double inequality: unpaid carers sacrifice income and employment opportunities, while paid carers are concentrated in low-paid, insecure and undervalued occupations.

4.1.5 Education and children

The 2016 and 2024 reports both placed a particular focus on education and children. They highlighted how child poverty can have long-term consequences extending well beyond childhood. They also showed how Ireland continued to underperform in early-years education and childcare provision.

However, the 2024 report also demonstrated that well-designed policy can produce real successes. Ireland achieves comparatively strong educational outcomes despite relatively modest expenditure. Targeted interventions have produced tangible gains, particularly through the DEIS programme and programmes intended to widen access to third-level education.

Despite this, educational outcomes remain strongly associated with parental income, parental education and social class, and attendance at a fee-paying school. Education cannot fully compensate for inequalities in housing, health, family income and care. It can mitigate disadvantage, but educational policy cannot independently create an equal society.

4.1.6 Temporary income supports

Recent years have seen a series of major crises, particularly the COVID-19 pandemic and the cost-of-living crisis. In response, the government introduced a range of costly measures that largely took the form of cash transfers. These were effective in preventing substantial increases in disposable-income inequality, poverty and deprivation, but they were, by their nature, temporary.

These temporary measures were both effective and necessary. However, they did not permanently raise the income floor or reduce the cost of essential goods and services.

The measures demonstrated the state's capacity to alter distributional outcomes rapidly when it chose to do so. However, recent reports described a growing dependence on stop-start emergency intervention. Households could move above or below the poverty threshold depending on whether an electricity credit or lump-sum payment happened to be included in that year's income.

Furthermore, as these interventions have now largely come to an end, we have yet to see whether they concealed growing structural problems in the Irish economy.

4.1.7 Inequality and social participation

The reports have also pointed to the close connection between economic inequality and TASC's other principal focus: democracy.

They have highlighted not only how inequality can undermine trust in democratic institutions, but also how inequality, poverty and deprivation can reduce people's ability to participate fully in society. This was particularly visible in the 2025 *The State We Are In* report, which described the connections between inequality, loneliness and social isolation.

4.2 General findings

In addition to these particular findings, a number of general findings have repeatedly emerged from the reports. Indeed, from reading this chapter, the basic insight arising from 25 years of research may already have become somewhat familiar, because its central argument has been remarkably consistent:

Ireland has an exceptionally unequal distribution of market income, but a highly redistributive tax-and-transfer system prevents this from producing equally exceptional disposable-income inequality. The state is much better at compensating for inequality after it arises than at changing the structures that generate it.

Ireland repeatedly appears among the most unequal developed countries when income is measured before taxes and social transfers. Fluctuations in inequality before taxes and transfers appear to be driven largely by changes in employment and unemployment. The deeper inequalities built into the structure of the Irish economy remain. Despite this, once taxes and transfers are included, Ireland generally moves towards the EU or OECD average. Disposable-income inequality has remained surprisingly stable over several decades, despite recessions, recoveries, the pandemic and inflation.

The difference between inequality before and after taxes and transfers is unusually large in Ireland, demonstrating the scale of the redistribution performed by the state.

The reports consistently reject two frequently heard assessments of this situation.

First, it cannot be said that Ireland has an ineffective welfare state. The state has a very substantial effect on social outcomes. State pensions, unemployment payments, family supports and progressive direct taxation prevent much higher levels of poverty and inequality.

Second, it is sometimes suggested that the scale of the state's redistributive effort is itself sufficient. However, moving from an unusually bad problem to an averagely bad problem is not a solution. Redistribution mitigates inequality, but it does not resolve it. In particular, it does not address the underlying problem of high market-income inequality.

Ireland's tax-and-transfer system is an after-the-fact response to inequality. It stabilises social pressures by reducing some of the negative consequences of an unequal society. It is not, however, a transformative policy that addresses the underlying structural causes of inequality.

This reliance on redistribution allows employers to pay wages below what is required for an adequate standard of living while the state supplements household incomes through welfare payments and in-work benefits. Similarly, the state subsidises private rents instead of providing sufficient public housing, and supports families through cash transfers while leaving them to purchase childcare and other essential services privately. This produces a recurring pattern in which an underlying structural problem is met with a compensatory cash response.

The reports produced by TASC do not oppose these compensatory measures. Rather, they argue that compensation has increasingly become a substitute for reforming the structures that make it necessary.

Underlying structural problem	Compensatory response
Low wages	In-work income supports
Joblessness	Unemployment payments
High private rents	Rent subsidies
Expensive childcare	Cash payments and subsidies
Inadequate healthcare	Subsidies for private provision
Energy-inefficient homes	Temporary energy payments

TASC has therefore repeatedly called not only for policies that redistribute income but also for measures that address the "predistribution" of income.

In addition to redistributing cash income towards those outside employment, this requires policies that alter the structure of the economy itself. Action can be taken in three principal areas: the labour market, the distribution of assets, and the provision of public goods and services.

4.2.1 The labour market

In relation to the labour market, one central issue is addressing joblessness and low labour-force participation. The collapse in employment during the recession and its subsequent recovery was the dominant economic issue in Ireland for much of the last 15 years, and its importance is difficult to overstate.

However, there are also significant inequalities among people in employment. Too many workers in Ireland are in low-paid jobs, work variable or insufficient hours, or experience precarious employment or bogus self-employment. Addressing these problems requires ensuring that people receive adequate wages, can obtain the hours they want, and have secure, good-quality jobs.

The principal mechanism for achieving this is stronger trade union rights and collective bargaining. Currently, few workers in Ireland's private sector are covered by collective agreements. Those who are covered often benefit from legacy agreements established decades ago. Trade union representation is increasingly becoming a benefit largely confined to workers in the public sector.

The EU Directive on Adequate Minimum Wages requires member states in which collective bargaining coverage is below 80 per cent to establish an enabling framework and an action plan to promote collective bargaining. This obligation remained intact following the Court of Justice of the European Union's November 2025 judgment, which annulled other parts of the Directive. However, the government does not appear to be treating the expansion of collective bargaining with the seriousness or urgency it requires.³⁴

4.2.2 The distribution of assets

A second area is the extremely unequal ownership of assets in Ireland. This is frequently discussed in relation to housing, but the ownership of business and financial assets is even more concentrated.

Exploring how the ownership and control of economic assets can be more widely distributed or democratised is something the left has long advocated but which largely disappeared from the policy agenda in recent decades. Relevant issues include wealth taxation, executive remuneration, worker representation in corporate governance, wider reforms to corporate governance and, more fundamentally, questions of ownership. It is important that this again becomes an area in which serious policy alternatives are developed.

4.2.3 Public goods and services

The third area is the provision of public goods and services. TASC's reports repeatedly describe public services as a form of "social income". Two households with the same cash income can have very different living standards depending on their access to secure housing, healthcare, childcare, education, disability supports, eldercare and public transport.

These are all goods and services that can be, often are, and should be provided publicly and universally. One area that particularly needs to be expanded is the public provision of care, including healthcare and mental-health services, childcare, disability supports and eldercare.

The possible expansion of universal public services should also be considered in light of recent discussion of universal basic services. We need to explore the public provision of utilities and essential services such as water, waste collection, public transport, telephone and internet access, electricity, heating and legal services. Before pursuing a more radical expansion of universal basic services, however, we must at least ensure adequate public provision of existing essential services.

³⁴ Gilmore, O. (2025a) *The EU Minimum Wage Directive and the Battle for Social Europe: Why Denmark's Case at the ECJ Matters for the Future of Ireland and the EU*. Dublin: TASC. Available at: https://www.tasc.ie/assets/files/pdf/tasc_eu_min_wage_report-final_2.pdf

Ireland's relatively weak provision of universal services means that households must purchase many essentials privately. This reduces the real value of disposable income and makes comparisons based on nominal cash incomes incomplete.

It also creates a feedback loop identified in TASC's early reports as the "low-tax triangle":

1. Low public revenue produces inadequate public services.
2. Households must purchase essential services privately.
3. High private expenses generate resistance to taxation, further constraining public provision.

Consequently, the reports' case for higher public expenditure is also a case for increasing the effective living standards of households.

5. Conclusion

Over the last 25 years, TASC's research has examined inequality from many different perspectives. However, its central finding has remained remarkably consistent. Ireland relies heavily on taxes and social transfers to compensate for an unusually unequal distribution of market income, while doing much less to change the structures that produce inequality in the first place.

This redistribution is essential and prevents far higher levels of poverty and deprivation. But it cannot substitute for secure and adequately paid employment, a more equal distribution of wealth, and the universal provision of housing, care and other public services. The challenge is therefore not simply to redistribute income after inequality has arisen, but to build an economy and society that produce more equal outcomes from the outset.

The following chapter examines how these long-standing patterns developed during 2025 and considers the current state of inequality in Ireland.

3. Inequality in Ireland 2026



3. Inequality in Ireland 2026

This chapter examines the current state of income inequality in Ireland. It considers how income is distributed before and after taxes and social transfers, drawing on evidence from the World Inequality Database and the Survey on Income and Living Conditions. It also examines income levels, poverty and enforced deprivation, and the role played by the welfare system in supporting household incomes.

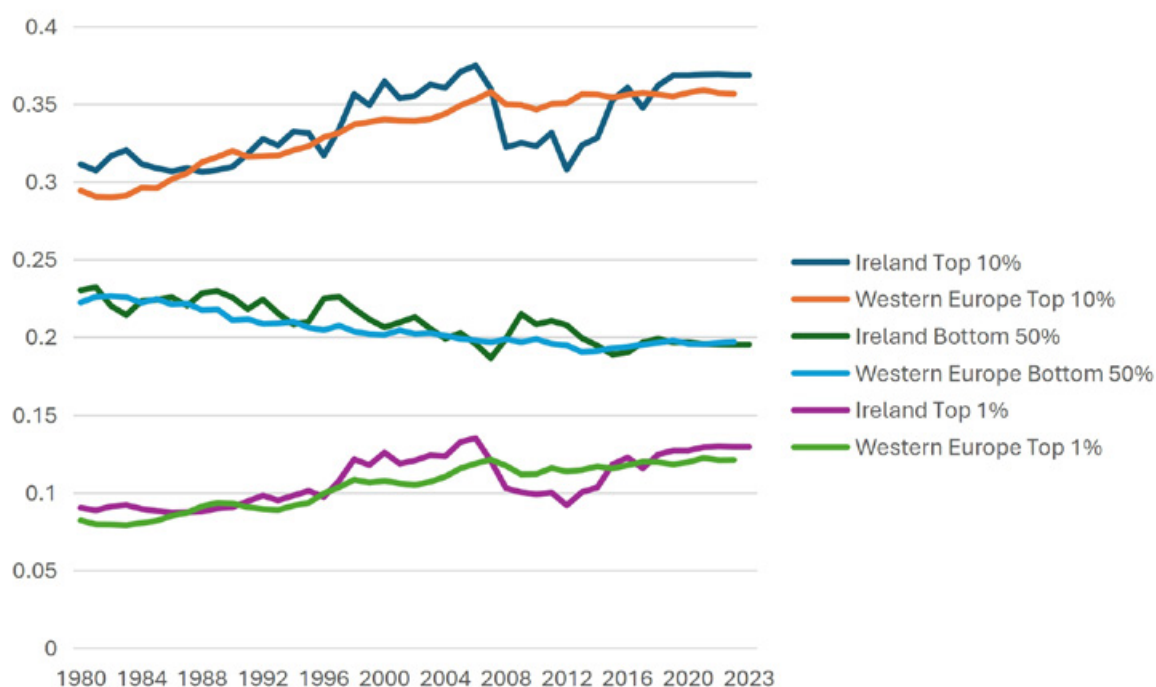
The chapter then looks beyond national averages to identify the groups most exposed to poverty and deprivation. Particular attention is given to people outside employment, lone-parent families, renters and people with disabilities or long-term illnesses. Finally, it considers the impact of temporary pandemic and cost-of-living supports, and the continued growth of homelessness.

1. Income Inequality

1.1 Irish income shares in the World Inequality Database

As in previous years, we begin our examination of inequality in Ireland with the data developed by Thomas Piketty and fellow economists Anthony B. Atkinson, Emmanuel Saez, Gabriel Zucman and Lucas Chancel. They established the World Inequality Lab, which publishes the World Inequality Database (WID). This open-access resource compiles detailed data on income and wealth inequality across a wide range of countries.³⁵

Figure 1: Top 10%, 1% and bottom 50% income share in Ireland and Western Europe



Source: World Inequality Database

Figure 1 presents the shares of national income received by the top 1 per cent, the top 10 per cent and the bottom 50 per cent, using data from the World Inequality Database.

³⁵ World Inequality Lab (2026) *World Inequality Database*. Available at: <https://wid.world/>

The Western European data series does not appear to have been updated since last year. However, the series for Ireland has not simply been extended with a new figure for 2024. Instead, the entire historical series has been revised. Despite these revisions, the key observation from last year's report remains valid: trends in the distribution of income in Ireland continue broadly to mirror those seen across Western Europe.

As outlined in the 2024 report, the share of income received by the top 10 per cent in both Ireland and Western Europe increased from approximately 30 per cent in the early 1980s to around 35 per cent in recent years. The share received by the top 1 per cent rose from below 8 or 9 per cent to closer to 12 or 13 per cent.

The previous data series showed the bottom 50 per cent in Ireland consistently receiving a higher share of national income than their counterparts across Western Europe. However, the revised series shows the two tracking each other much more closely.

It is important to note that the World Inequality Database series are derived primarily from tax and national accounts data rather than household survey data. While conceptually similar to the market-income series in the EU Survey on Income and Living Conditions (SILC), they are constructed using different sources and methodologies.³⁶

1.2 The Survey on Income and Living Conditions (SILC)

Across the EU, including in Ireland, income inequality is most commonly analysed using the Survey on Income and Living Conditions (SILC), an annual household survey. SILC collects information directly from households and is the principal data source used by Eurostat and national statistical agencies to measure income, poverty and living conditions.³⁷

For its principal inequality indicators, SILC uses a measure known as equivalised disposable income. This attempts to produce an individual-level measure based on the disposable income of the household in which each person lives.

Disposable household income includes gross income from employment, rental income, social transfers and inter-household transfers received, minus taxes, social insurance contributions, pension contributions and inter-household transfers paid. To calculate equivalised income, disposable household income is divided by the equivalised size of the household, which adjusts for the number and ages of the people living in it. The national equivalence scale assigns a weight of 1 to the first adult, 0.66 to each additional person aged 14 or over, and 0.33 to each child under 14.

Much of the data presented in this report comes from the 2025 edition of the Survey on Income and Living Conditions for Ireland, published by the Central Statistics Office (CSO) in March 2026. It is important to note the potentially confusing way in which SILC releases are dated: the 2025 edition reports on income received during the 2024 calendar year. This distinction will become important when income supports are discussed later in the chapter.

³⁶ Bajard, F., L. Chancel, and R. Moshirif. (2021). "World Inequality Report 2022 Technical Notes for Figures and Tables." Paris: World Inequality Lab. <https://wir2022.wid.world/www-site/uploads/2021/12/WIR2022-Technical-Note-Figures-Tables-1.pdf>. & Chancel, L., T. Piketty, E. Saez, and G. Zucman, eds. (2022). *World inequality report 2022*. Harvard University Press.

³⁷ Central Statistics Office. (2026). *Survey on Income and Living Conditions 2025*. Cork: Central Statistics Office. <https://www.cso.ie/en/releasesandpublications/ep/p-silc/surveyonincomeandlivingconditionssilc2025/>.

Before 2020, respondents were asked about their income during the 12 months preceding the date of their interview. For example, data collected in 2019 referred to income earned during parts of both 2018 and 2019, depending on when the respondent was interviewed. Since 2020, SILC has used a standard reference period, with respondents asked about their income during the full calendar year preceding the survey.

This was one of several methodological changes, including the adoption of a new household definition based on shared income and expenditure rather than solely on a shared address. Together, these changes created a break in the data series between 2019 and 2020.

1.3 Income by quintiles

In addition to examining the income shares of the top 10 and top 1 per cent, it is important to consider how income is distributed across the entire population. One way to do this is to examine the share of total income received by each quintile, meaning each fifth of the income distribution. These figures are presented in Table 1.

As the table shows, the bottom quintile, comprising the 20 per cent of the population with the lowest incomes, received less than 10 per cent of total equivalised disposable income in each of the five years shown. In 2025, its share fell slightly to 9.43 per cent.

Table 1: Share of equivalised disposable income by quintile and year (%)

Quintile	2021	2022	2023	2024	2025
1	9.67	9.55	9.63	9.74	9.43
2	13.79	13.64	13.73	13.93	13.87
3	17.77	17.64	17.33	17.62	17.6
4	22.53	22.26	22.3	22.13	22.16
5	36.25	36.9	37.03	36.6	36.93
Total	100.00	100.00	100.00	100.00	100.00

Source: CSO, Survey on Income and Living Conditions (SILC) 2025

The second and third quintiles, comprising those between the 20th and 60th percentiles, together received just over 30 per cent of total income. Those between the 60th and 80th percentiles received slightly more than one-fifth, while the richest fifth received almost 37 per cent. Taken together, the top two quintiles received almost 60 per cent of all equivalised disposable income.

Examining the position of different demographic groups within these quintiles can provide a deeper understanding of how income is distributed across the population. Table 2 presents the distribution of people across net equivalised disposable-income quintiles according to their demographic and household characteristics.

As has been well established in previous TASC research, inequality is closely connected to exclusion from employment.

Table 2: Demographic characteristics of individuals by income quintiles, 2024

Quintile	1	2	3	4	5
Sex					
Male	19.3	19.5	19.9	20.9	20.4
Female	20.6	20.5	20.1	19.1	19.7
Age group					
0-17	25	22.6	20.1	16.2	16
18-34	14.8	21	19.3	22.7	22.2
35-49	18.3	16.8	21.9	20.5	22.4
50-64	16.2	17.9	18.5	24.2	23.3
65+	26.7	21.9	19.8	16.1	15.4
Principal Economic Status (aged 16 years and over)					
Employed	10	16.8	20.5	25.9	26.9
Unemployed	41.8	22.4	17	8.9	9.9
Retired	27.2	21.6	19.1	16.6	15.6
Unable to work due to long-standing health problems	46.2	28.9	13.7	7.6	3.5
Student, pupil	25.5	21.7	22.8	16.4	13.6
Fulfilling domestic tasks	41	25.8	15.4	8.4	9.5
Highest education level attained (aged 16 years and over)					
Primary or below	47.4	27.5	12.3	9.1	3.7
Lower secondary	32.2	25.7	19.7	12.4	9.9
Higher secondary	19.5	22.2	25.2	20.2	12.9
Post leaving cert	19.8	23.1	21.8	22.2	13.1
Third-level non degree	17.6	16.4	21.7	28	16.3
Third-level degree or above	7.7	13.7	16.3	24.9	37.4
Household composition					
1 adult aged 65+	46.6	17	16.2	9.9	10.2
1 adult aged <65	26.8	15.9	12.8	20.9	23.6
2 adults, at least 1 aged 65+	23.8	23.9	18.1	15.8	18.4
2 adults, both aged <65	8.9	13.3	14.5	24.5	38.8
3 or more adults	11.1	15.6	22.7	28.5	22.1
1 adult with children aged under 18	38.7	27.4	19.8	11.3	2.8
2 adults with 1-3 children aged under 18	18.2	21.7	18.4	20.6	21.1
Other households with children aged under 18	26.5	24.5	25.7	12.5	10.8
Household type					
One-person household	36.1	16.4	14.4	15.7	17.3
Lone-parent with at least one child aged less than 25	33.7	32.7	18.4	9.8	5.4
Lone-parent with all children aged 25 or more	28.9	27.7	20.2	11.9	11.3
Couple without any child(ren)	13.5	15.8	14.6	22.1	33.9
Couple with at least one child aged less than 25	19.1	20.8	21.3	20.3	18.6
Couple with all children aged 25 or more	6.6	18.7	22.5	25	27.3
Other type of household	18.8	16.5	24.5	23.8	16.3
Number of persons at work in the household					
0	46.7	23.6	12.1	9	8.6
1	25.5	23.5	22.1	13.2	15.8
2	10.5	17.5	20.4	25.2	26.4
3+	4.1	16.4	24.6	31.5	23.5
Tenure status					
Owner-occupied	13.6	18.3	20	22.9	25.3
Rented or rent free	34.3	24	20.1	13.5	8
Urban/rural location					
Urban areas	20	18.7	20.5	19.6	21.4
Rural areas	20.1	23	18.9	21	17.1
Region					
Northern and Western	31	19.9	18.8	20.1	10.3
Southern	20.1	20.2	22	18.1	19.6
Eastern and Midland	15.8	19.9	19.1	21.3	23.9

Source: CSO, Survey on Income and Living Conditions (SILC) 2025

Looking at principal economic status, it is evident that being outside employment significantly increases the likelihood of being in the bottom quintile. More than two-fifths of unemployed people, 41.8 per cent, were in the bottom quintile, while only 9.9 per cent were in the top. Similarly, almost half of those unable to work because of long-standing health problems, 46.2 per cent, were in the bottom quintile, compared with just 3.5 per cent in the top. Every group other than employed people was more likely to be in the bottom two quintiles than in the top two.

Relatedly, children aged under 18 and people aged 65 and over were the age groups most likely to be in the bottom quintile. People of working age were more likely to be found in the higher-income quintiles.

Household employment also had a strong relationship with income. Where nobody in the household was working, almost half of individuals, 46.7 per cent, were in the bottom quintile and just 8.6 per cent were in the top. By contrast, among households with two people in employment, 26.4 per cent were in the top quintile and only 10.5 per cent were in the bottom.

Lower employment among lone-parent families, and the overlapping category of households comprising one adult and children under 18, is also likely to be an important factor in their position in the income distribution. Some 33.7 per cent of people in lone-parent households were in the bottom quintile and just 5.4 per cent were in the top. Among households comprising one adult and children under 18, the corresponding figures were 38.7 and 2.8 per cent.

Income also tended to increase with educational attainment. Of those whose highest level of education was primary school or below, 47.4 per cent were in the bottom quintile and just 3.7 per cent were in the top. By contrast, 37.4 per cent of those with a third-level degree or higher were in the top quintile, while only 7.7 per cent were in the bottom. Households containing two working-age adults were also substantially more likely to be in the top quintile.

A further concerning finding is the strong relationship between housing tenure and income. While only 13.6 per cent of people living in owner-occupied homes were in the bottom quintile, more than one-third, 34.3 per cent, of those living in rented or rent-free accommodation were in this group. Only 8 per cent of renters were in the top quintile. While this partly reflects differences in age, employment and household composition, it also illustrates the close connection between income and the ownership of housing assets.

1.4 The Gini coefficient

Rather than focusing on particular segments of the income distribution, the Gini coefficient provides a single measure of inequality across the entire distribution. It is perhaps the most widely used indicator of income inequality.

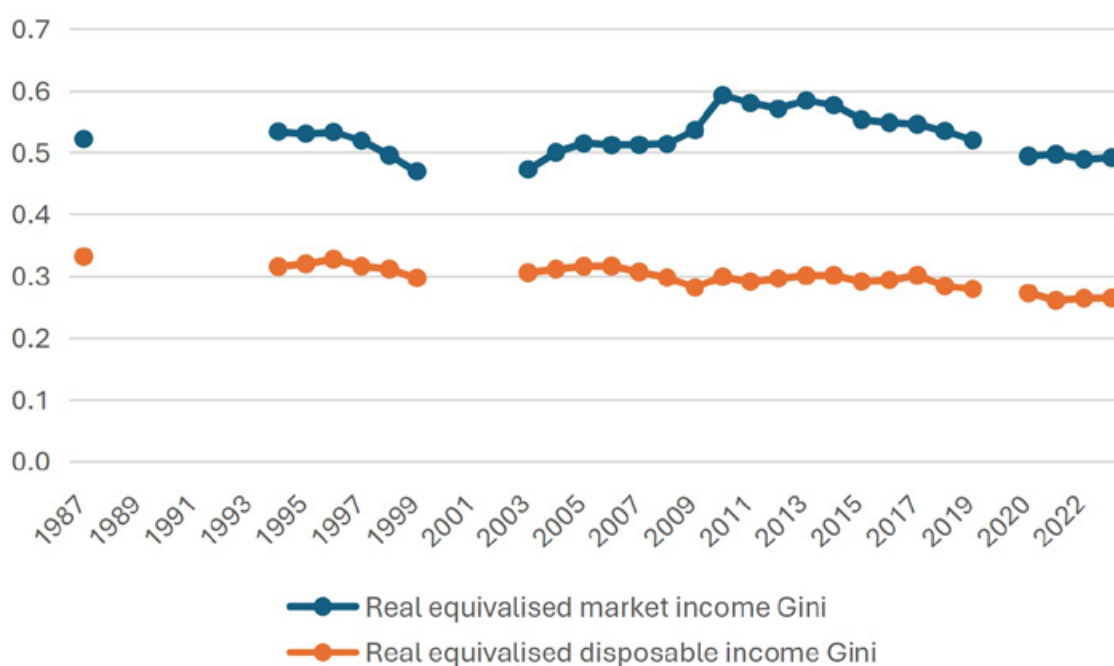
The coefficient measures the income distribution relative to complete equality, where everybody receives the same income, and complete inequality, where one person receives all income. A situation of perfect equality has a Gini coefficient of 0, while a situation of perfect inequality has a coefficient of 1.

Table 3: Gini coefficient by year

Income Type	2020	2021	2022	2023	2024	2025
Equivalised market income	0.47	0.475	0.473	0.47	0.45	0.455
Equivalised disposable income	0.277	0.267	0.274	0.275	0.269	0.274

Source: CSO, Survey on Income and Living Conditions (SILC) 2025

Table 3 presents the Gini coefficients for the past six SILC surveys, showing both market income, before taxes and benefits, and disposable income, after taxes and benefits. Market income in Ireland is distributed considerably more unequally than disposable income. While the market-income Gini has declined slightly, from 0.470 in 2020 to 0.455 in 2025, the disposable-income Gini has remained close to 0.27 throughout the period.³⁸

Figure 2: Market and disposable income Gini coefficients

Source: 1987–2019: Roantree et al. (2024); 2020–2025: CSO, Survey on Income and Living Conditions (SILC) 2025

Figure 2 combines the long-run series presented by Roantree et al. with the more recent data presented in Table 3.³⁹ As can be seen, both measures have remained relatively stable over time, particularly the disposable-income Gini, which has remained close to 0.3 for almost 35 years.

³⁸ Market income inequality has been discussed more extensively in a previous issue of *The State We Are In*. Sweeney, R. (2020). "The State We Are In: Inequality in Ireland 2020." Dublin: TASC. https://www.tasc.ie/assets/files/pdf/the_state_we_are_in_tasc_final_030320.pdf.

³⁹ Roantree, B., Maitre, B., and Russell, H. (2024). Poverty, income inequality and living standards in Ireland: Fourth annual report, Jointly-published Reports 7, Dublin: ESRI and Community Foundation Ireland, <https://doi.org/10.26504/jr7>

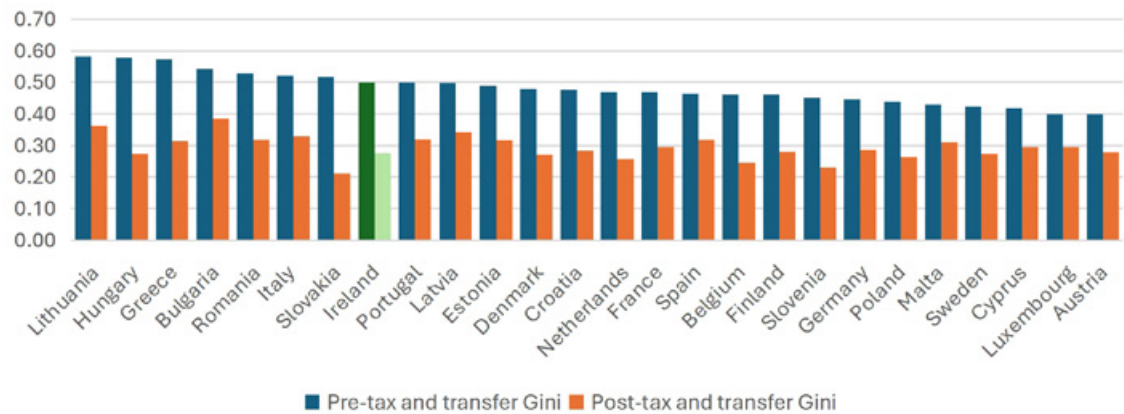
Between 1987 and 2017, the disposable-income Gini fell by just 0.03. For context, the market-income Gini increased by 0.06 in the single year between 2009 and 2010. Since 2017, the disposable-income Gini has declined further, although part of this may reflect temporary state supports introduced during the COVID-19 pandemic and subsequent cost-of-living crisis. Overall, the decline remains modest when viewed against the long-term stability of the measure.

The market-income Gini has shown much greater variation. It reached lows of 0.47 in 1999 and 2003 and a high of 0.59 in 2010. Market-income inequality fell during the late 1990s, rose until 2010 and declined again in more recent years.

These fluctuations appear to be driven largely by the economic cycle. Market-income inequality tends to fall as more people enter employment and to rise as unemployment increases.⁴⁰ Previous research has shown that, in Ireland, measures of inequality before taxes and transfers are closely connected to the proportion of the working-age population living in households in which nobody is in paid employment.⁴¹

One strength of the Gini coefficient is that it allows relatively straightforward comparisons between countries. Figure 3 compares Ireland with other EU member states using both market-income and disposable-income measures.

Figure 3: Pre- and Post-Tax and Transfer Gini Coefficients across the EU, 2022



Source: Roantree et al. (2025)

The data show that, as described in the previous chapter, Ireland has relatively high market-income inequality by international standards. However, once taxes and benefits are taken into account, Ireland's position improves significantly. The country moves from being among the more unequal advanced economies to approximately the average in terms of disposable-income inequality. This shift demonstrates the scale and effect of Ireland's tax and welfare system.

40 Roantree, B., Russell, H., Alamir, A., Griffin, M., Maitre, B., and Mitchell, T. (2025). Poverty, income inequality and living standards in Ireland: Fifth annual report, Jointly-published Reports 14, Dublin: ESRI and Community Foundation Ireland, <https://doi.org/10.26504/jr14>

41 Nolan, B., and Maitre, B. (2021). 'Does household worklessness explain Ireland's high working-age market income inequality?', *The Economic and Social Review*, Economic and Social Studies, Vol. 52, No. 4, pp.357–374; Roantree, B. (2020). 'Understanding income inequality in Ireland', *Journal of the Statistical and Social Inquiry Society of Ireland*, Vol. 49, pp.43–63.

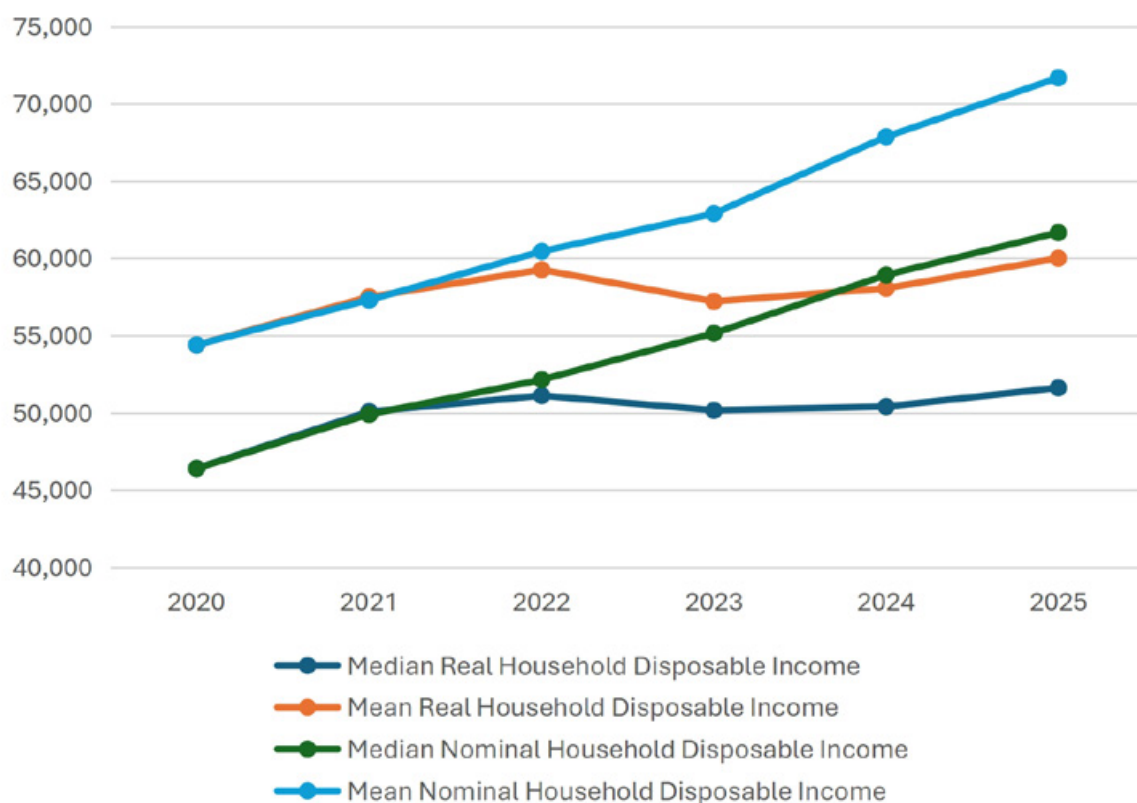
2. Inequality, Poverty and Deprivation

As well as examining how income is distributed, it is important to consider income levels themselves and the consequences of having an inadequate income: poverty and deprivation.

Perhaps the first point to note is that there has been very little real growth in household disposable income since 2022. Figure 4 presents mean and median household disposable income in both nominal and real terms. Nominal income refers to the amount received in euros, while real income adjusts this amount to account for inflation.

Nominal median household disposable income increased steadily, from €46,403 in 2020 to €61,666 in SILC 2025. However, much of this increase was eroded by inflation. Real median household disposable income increased only slightly, from €51,120 in 2022 to €51,624 in 2025. Consequently, despite substantial nominal income growth, the purchasing power of the median household's income was scarcely higher than it had been three years earlier.

Figure 4: Nominal vs real disposable income (€)



Source: CSO, Survey on Income and Living Conditions (SILC) 2025

2.1 Income composition

Looking at household income by decile in Table 4, it is clear that social transfers play a crucial role in supporting lower-income households. In the lowest income decile, social transfers were equivalent to 79 per cent of net disposable income. A large share of these transfers consisted of old-age-related payments.

This reliance on transfers was not confined to the very poorest households. In each of the bottom five income deciles, social transfers were equivalent to at least one-quarter of net disposable income. At the other end of the distribution, social transfers were equivalent to only around 3 per cent of net disposable income in the highest decile, where the vast majority of income came from employment and other market sources.

Although relatively little of the income received by the bottom deciles came from market sources, this was not the case across the economy as a whole. On average, approximately 88 per cent of gross household income came from market income, while employee income accounted for around 61 per cent.

These figures underline the importance of the welfare system in reducing inequality and providing income security. For a substantial proportion of households, social transfers are not merely a supplement to earnings but a central component of their overall income.

Table 4: Average weekly nominal household income by deciles and composition (€)

Decile	1	2	3	4	5	6	7	8	9	10	State
Weekly threshold (€)	<440.42	<659.69	<827.04	<986.51	<1181.79	<1390.48	<1629.72	<1872.95	<2373.43	≥2373.43	
Average Weekly nominal household Income											
Market Income											
Employee income	58.02	172.64	351.46	569.87	788.45	1,115.86	1,430.90	1,819.64	2,291.01	3,529.77	1,212.87
Employer's social insurance contributions	4.76	19.39	40.03	68.86	92.79	134.34	180.58	226.13	300.84	442.5	151.04
Self-employment income	15.99	38.28	47.23	75.54	67.05	105.6	144.39	132.23	257.46	882.35	176.63
Private or occupational pension	12.55	53.2	78.07	80.76	99.28	111.8	124.95	98.35	147.66	176.38	98.3
Other market income	10.95	27.2	30.77	27.97	33.1	25	39.28	51.93	86.55	634.14	96.68
Total Market Income	102.28	310.71	547.57	822.99	1,080.67	1,492.59	1,920.09	2,328.28	3,083.52	5,665.15	1,735.52
Social Transfers											
Unemployment related benefits	27.03	38.43	35.45	30.67	46.23	26.14	13.8	11.32	12.55	11.13	25.27
Old-age related payments	140.09	146.75	142.39	120.48	78.7	75.68	55.96	56.16	55.75	31.23	90.32
Family/children related allowances	5.61	38.39	68.87	69.47	70.17	69.45	79.6	81.49	52.77	47.18	58.28
Housing allowances	47.99	47.45	40.74	35.33	45.05	20.31	16.28	14.58	10.69	9.42	28.78
Other social transfers	40.01	48.6	42.12	48.5	51.38	44.62	45.54	45.41	24.71	22.91	41.37
Total Social Transfers	260.74	319.61	329.57	304.45	291.53	236.2	211.18	208.96	156.47	121.88	244.02
Gross Income	363.02	630.31	877.14	1,127.44	1,372.19	1,728.79	2,131.27	2,537.24	3,240.00	5,787.02	1,979.54
Tax and Social Contributions											
Tax on income and social contributions	16.1	37.92	81.6	130.41	173.31	269.17	359.55	465.91	713.43	1,630.99	387.89
Employer's social insurance contributions	4.76	19.39	40.03	68.86	92.79	134.34	180.58	226.13	300.84	442.5	151.04
Pension Contributions	12.11	4.29	9.78	22.6	22.63	41.89	78.7	89.86	138.22	211.8	63.2
Regular inter-household cash transfers paid	1.29	5.13	2.83	4.73	3.02	6.12	0.74	4.11	2.77	6.28	3.7
Total Tax and Social Contributions	34.26	66.74	134.25	226.61	291.75	451.52	619.56	786.01	1,155.26	2,291.57	605.83
Net Disposable Income	328.76	563.57	742.89	900.83	1,080.45	1,277.27	1,511.72	1,751.23	2,084.74	3,495.45	1,373.71

Source: CSO, Survey on Income and Living Conditions (SILC) 2025

2.2 Relative poverty and deprivation

Two widely used indicators are the at-risk-of-poverty rate and the enforced deprivation rate.

The at-risk-of-poverty rate is the proportion of people whose nominal equivalised disposable income is below the at-risk-of-poverty threshold. This threshold is set at 60 per cent of median nominal equivalised disposable income. It is therefore a relative measure of poverty. In SILC 2025, 12.6 per cent of people were at risk of poverty, up from 11.7 per cent in the previous year.

The enforced deprivation rate measures the proportion of people living in households that are unable to afford two or more of the following 11 items:

1. Heating at some stage during the previous year.
2. A morning, afternoon or evening out during the previous fortnight.
3. Two pairs of properly fitting shoes in good condition and suitable for daily activities.
4. A roast or equivalent meal once a week.
5. A meal with meat, chicken, fish or a vegetarian equivalent every second day.
6. New, rather than second-hand, clothes.
7. A warm waterproof coat.
8. To keep the home adequately warm.
9. To replace worn-out furniture.
10. To have family or friends over for a drink or meal once a month.
11. To buy presents for family or friends at least once a year.

In SILC 2025, 15.1 per cent of people experienced enforced deprivation, down marginally from 15.7 per cent in the preceding year.

Table 5: At-risk-of-poverty rate & enforced deprivation rate (2020-2025)

	2020	2021	2022	2023	2024	2025
At-risk-of-poverty rate	12.8	11.8	12.5	10.6	11.7	12.6
Deprivation rate	14.3	13.7	16.6	17.3	15.7	15.1

Source: CSO, Survey on Income and Living Conditions (SILC) 2025

Over the past two decades, the at-risk-of-poverty rate has followed a long-term downward trend. In 2004, 19.4 per cent of people in Ireland were at risk of poverty. The rate declined during the remainder of the 2000s, increased during the recession and subsequently fell again. This downward trend has been less evident over the last five years, during which the rate has remained at around 12 per cent. Nevertheless, it remains well below the 19.4 per cent recorded in 2004.

Figure 5: At-risk-of-poverty rate & enforced deprivation rate (2004-2025)

Source: CSO, Survey on Income and Living Conditions (SILC)

The longer-term pattern is quite different for enforced deprivation. In 2004, 14.1 per cent of people experienced enforced deprivation. In 2025, the rate was slightly higher, at 15.1 per cent.

The Great Recession produced a sharp increase in deprivation. By 2013, the rate had reached 30.5 per cent, meaning that almost one in three people was unable to afford at least two basic items or activities. As the economy recovered, the deprivation rate declined, eventually returning to around 15 per cent.

Both the at-risk-of-poverty and enforced deprivation rates therefore appear to have stabilised in recent years. However, this period also saw the introduction of substantial temporary government supports in response to the COVID-19 pandemic and the cost-of-living crisis. The effect of these interventions must be considered when interpreting the apparent stability of the headline indicators.

2.3 COVID-19 and cost of living income supports

During the COVID-19 pandemic, many people were forced out of employment as public-health restrictions came into effect. In response, the government introduced the Pandemic Unemployment Payment and the Temporary Wage Subsidy Scheme, which was subsequently replaced by the Employment Wage Subsidy Scheme.

These emergency interventions had a substantial effect on income distribution.⁴² According to the

⁴² Sweeney, R., and D. Storrie. (2022). "The State We Are In: Inequality in Ireland 2022." & Doorley K., Keane, C., McTague, A., O'Malley, S., Regan, M., Roantree, B., and Tuda, D. (2021). Distributional impact of tax and welfare policies: COVID-related policies and Budget 2021, Economic and Social Research Institute, special article, December 2020; CSO (2022b). Survey on Income and Living Conditions (SILC) 2021: Impact of Covid-19 income supports on poverty, Central Statistics Office, information note. Available at: <https://www.cso.ie/en/releasesandpublications/ep/p-silc/surveyonincomeandlivingconditionssilc2021/impactofcovid-19incomesupportsonpoverty/>

CSO, without the pandemic income supports, the at-risk-of-poverty rate would have reached 20.5 per cent in 2020 and 19.9 per cent in 2021.⁴³

The COVID-19 crisis was followed by another social and economic crisis. Following Russia's invasion of Ukraine, inflation in Ireland rose sharply. The government responded with a series of temporary measures intended to protect households from the worst effects of the cost-of-living crisis.⁴⁴

Supports introduced from 2022 onwards included energy credits, lump-sum Fuel Allowance payments, double social welfare payments, and additional payments for groups including pensioners, people with disabilities, carers and low-income families.

Budget 2024 introduced a further round of supports. Although most were paid during late 2023, two universal €150 energy credits were applied to domestic electricity accounts in January and March 2024. A cost-of-living bonus double payment was also made in January 2024.

Budget 2025, announced shortly before the November 2024 general election, contained a further set of cost-of-living measures paid during the latter part of 2024.⁴⁵ These included:

- a double monthly Child Benefit payment for each child in November 2024;
- a €300 lump-sum payment to households receiving the Fuel Allowance;
- a €200 lump-sum payment to pensioners and recipients of the Living Alone Increase;
- a €400 lump-sum payment to recipients of the Working Family Payment;
- a €400 lump-sum payment to recipients of the Carer's Support Grant;
- a €400 lump-sum payment to recipients of Disability Allowance, Invalidity Pension or Blind Pension;
- a €100 lump-sum payment for each qualified child; and
- a universal €125 energy credit applied to domestic electricity accounts in November 2024.

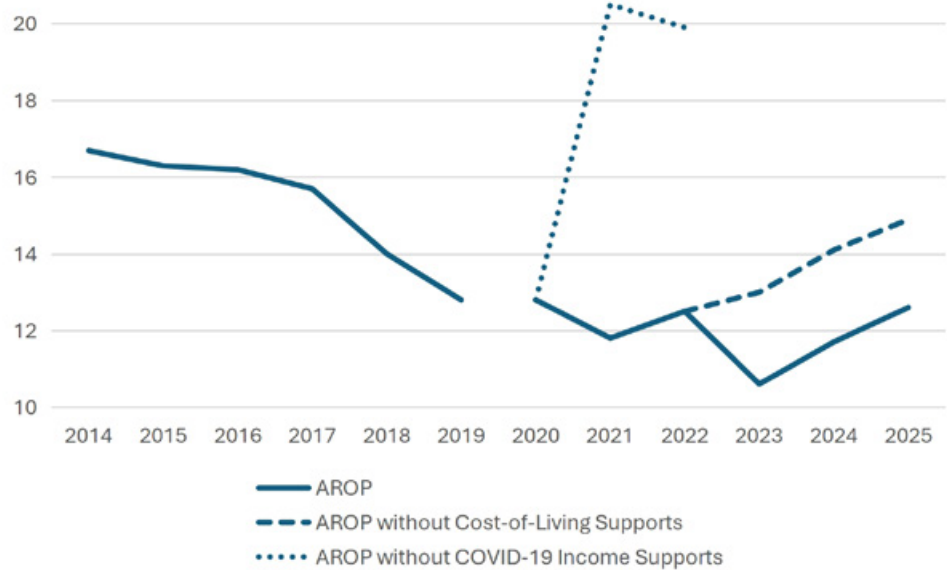
As noted earlier, SILC 2025 reports on income received during the 2024 calendar year. Its at-risk-of-poverty estimates therefore include the temporary supports paid during 2024 under Budgets 2024 and 2025.

43 Central Statistics Office. (2022) *Survey on Income and Living Conditions (SILC) 2021 Impact of COVID-19 Income Supports on Poverty*. <https://www.cso.ie/en/releasesandpublications/ep/p-silc/surveyonincomeandlivingconditionssilc2021/impactofcovid-19incomesupportsonpoverty/>. & Central Statistics Office. (2023a). *Survey on Income and Living Conditions (SILC) 2022 Impact of COVID-19 Income Supports on Poverty*. <https://www.cso.ie/en/releasesandpublications/ep/p-silc/surveyonincomeandlivingconditionssilc2022/impactofcovid-19incomesupportsonpoverty/>

44 The distributional aspect of this has been examined in previous issues of this report. Sweeney, R, and D. Storrie. "The state we are in: inequality in Ireland 2022." & Sweeney, R. "The state we are in: inequality in Ireland 2023."

45 Central Statistics Office (2026) *Survey on Income and Living Conditions (SILC) 2025: Impact of Cost-of-Living Measures on Poverty and Income*. Cork: Central Statistics Office. Available at: <https://www.cso.ie/en/releasesandpublications/ep/p-silc/surveyonincomeandlivingconditionssilc2025/impactofcostoflivingmeasuresonpovertyandincome/>

Figure 6: At-risk-of-poverty rate (2013-2025), both with and without cost-of-living measures



Source: CSO, Survey on Income and Living Conditions

Figure 6 demonstrates the substantial effect of temporary income supports. During the pandemic, the removal of the COVID-19 supports would have produced dramatically higher poverty rates. Following the pandemic, cost-of-living measures continued to suppress the headline rate. In SILC 2025, the at-risk-of-poverty rate was 12.6 per cent, but would have been 14.9 per cent in the absence of these measures.

The apparent stability of the poverty rate therefore conceals growing dependence on temporary state intervention. Rather than permanently raising the income floor, the government repeatedly relied on once-off payments to prevent increases in measured poverty.

Following the November 2024 election, government policy began to move away from universal energy credits and large packages of once-off cost-of-living payments. The withdrawal of the previous temporary payments may expose underlying increases in poverty that had been obscured by emergency intervention.

2.4 At risk groups

Moving beyond national averages, it is clear that poverty and deprivation are not evenly distributed across the population. Some groups are far more likely to experience these problems than others.

The at-risk-of-poverty and enforced deprivation rates are closely associated with low income. The demographic characteristics of those experiencing poverty and deprivation therefore mirror many of the patterns identified in Table 2.

Table 6: At risk of poverty and enforced deprivation rates by demographic characteristics, 2025 (%)

	At risk of poverty	Enforced Deprivation
State	12.6	15.1
Sex		
Male	12.7	14.5
Female	12.4	15.6
Age group		
0-17	16.9	19.6
18-34	9.3	16
35-49	11.4	16.5
50-64	10.5	10.8
65+	14.8	9.8
Principal Economic Status (aged 16 years and over)		
Employed	5.7	9.5
Unemployed	29.3	42.1
Retired	14.9	8.8
Unable to work due to long-standing health problems	28.4	39.2
Student, pupil	17.4	18.9
Fulfilling domestic tasks	29.1	25.1
Highest education level attained (aged 16 years and over)		
Primary or below	24	25.7
Lower secondary	20.9	20
Higher secondary	11.6	15.2
Post leaving cert	10.9	19.2
Third-level non degree	11.9	9.9
Third-level degree or above	5.6	7.6
Household composition		
1 adult aged 65+	30.3	18.3
1 adult aged <65	20	21.7
2 adults, at least 1 aged 65+	11.4	8
2 adults, both aged <65	5.2	12.2
3 or more adults	6.4	9.8
1 adult with children aged under 18	17.1	48.7
2 adults with 1-3 children aged under 18	13.6	12.3
Other households with children aged under 18	16.8	21.4
Household type		
One-person household	24.9	20.1
Lone-parent with at least one child aged less than 25	18.9	48.2
Lone-parent with all children aged 25 or more	13.7	24.8
Couple without any child(ren)	6.4	4.6
Couple with at least one child aged less than 25	12.7	13.3
Couple with all children aged 25 or more	3.9	5.5
Other type of household	13.1	15.1
Number of persons at work in the household		
0	28.5	29.6
1	18.9	19.9
2	5.5	8.3
3+	1.3	7.7
Tenure status		
Owner-occupied	7.4	7.6
Rented or rent free	24.2	31.9
Urban/rural location		
Urban areas	12.9	16.8
Rural areas	11.7	11.1
Region		
Northern and Western	20.4	17.1
Southern	12.6	13.7
Eastern and Midland	9.6	15.2

Source: CSO, Survey on Income and Living Conditions (SILC) 2025

In particular, exclusion from employment is a major predictor of poverty and deprivation. Among people in employment, 5.7 per cent were at risk of poverty, compared with the national rate of 12.6 per cent. Similarly, 9.5 per cent of employed people experienced enforced deprivation, compared with 15.1 per cent nationally.

Every principal economic status other than employment was associated with an at-risk-of-poverty rate above the national average. This was particularly evident among unemployed people, of whom 29.3 per cent were at risk of poverty and 42.1 per cent experienced enforced deprivation. Among those unable to work because of long-standing health problems, the corresponding rates were 28.4 and 39.2 per cent.

Children and people aged 65 and over, the age groups least likely to be in employment, also had above-average at-risk-of-poverty rates of 16.9 and 14.8 per cent respectively. Interestingly, however, enforced deprivation tended to decline with age. The rate was 19.6 per cent among children but only 9.8 per cent among those aged 65 and over.

Again, likely reflecting differences in employment and caring responsibilities, lone-parent families and the overlapping category of households comprising one adult and children under 18 experienced poverty at rates well above the national average. The at-risk-of-poverty rates for these groups were 18.9 and 17.1 per cent respectively. More strikingly, almost half experienced enforced deprivation, at rates of 48.2 and 48.7 per cent.

Housing tenure was also closely associated with poverty and deprivation. Almost one-quarter of renters, 24.2 per cent, were at risk of poverty, compared with 7.4 per cent of owner-occupiers. Nearly one-third of renters, 31.9 per cent, experienced enforced deprivation, compared with only 7.6 per cent of owner-occupiers. While these differences cannot be attributed solely to wealth, they demonstrate how income inequality and unequal ownership of housing overlap.

2.5 Homelessness

Renters are not the only people who experience the effects of the housing crisis. It is felt most acutely by people who are homeless. Here, we move away from the SILC indicators and consider direct administrative figures on the use of emergency accommodation.

During the week of 22–28 June 2026, 11,862 adults and 5,620 dependent children were living in local authority-managed emergency accommodation. The figures included 2,706 families, of which 1,557 were one-parent families. In total, 17,482 people were recorded as living in emergency accommodation.⁴⁶

Each of these figures represented a substantial increase on those presented in last year's report. The homelessness crisis has worsened so dramatically over the past decade that there is now a real danger of becoming desensitised to the scale of the figures.

⁴⁶ Department of Housing, Local Government and Heritage (2026) *Homelessness Data*. Dublin: Government of Ireland. Available at: <https://www.gov.ie/en/department-of-housing-local-government-and-heritage/collections/homelessness-data/>

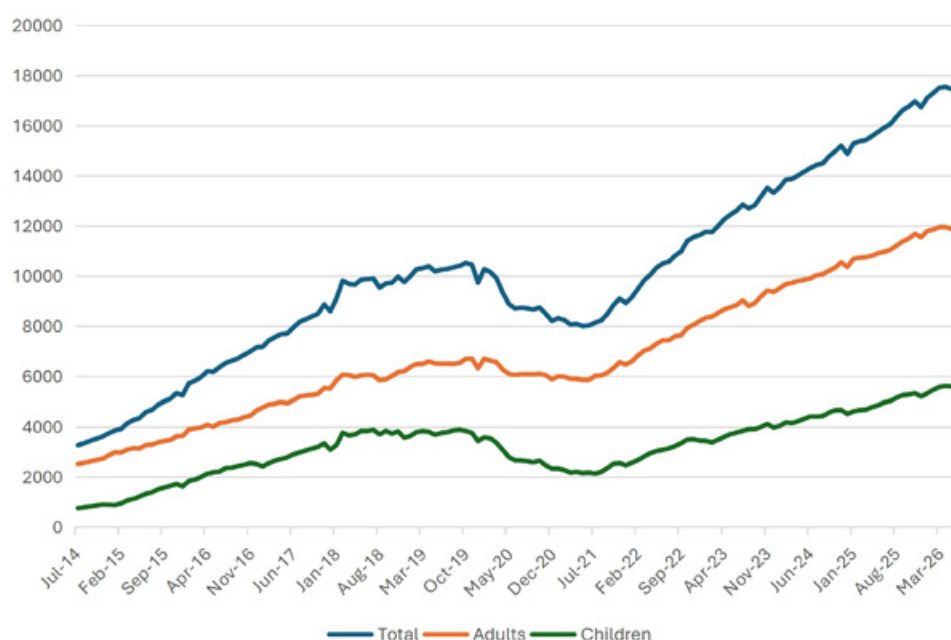
Table 7: Adults and families accessing local authority managed emergency accommodation during the week of 22-28 June 2026

Region	Adults				Families			
	Adults	(of which) Single Adults	Male	Female	Total Families	(of which) single parent families	Total Adults	Total child dependants
Dublin	8,216	4,908	4,933	3,283	1,863	1026	3,308	4,102
Mid-East	636	354	346	290	184	120	282	346
Midlands	224	142	126	98	56	35	82	117
Mid-West	752	422	386	366	215	123	330	373
North-East	163	137	101	62	20	17	26	48
North-West	171	122	101	70	34	26	49	68
South-East	361	250	208	153	79	59	111	119
South-West	902	689	567	335	145	95	213	255
West	437	264	246	191	110	56	173	192
TOTAL	11,862	7,288 (61.4%)	7,014 (59.1%)	4,848 (40.9%)	2,706	1,557 (57.5%)	4,574	5,620

Source: Department of Housing, Local Government and Heritage

In July 2014, 3,258 people were living in local authority-managed emergency accommodation. Despite a temporary reduction during the COVID-19 pandemic, this had increased to 17,482 by June 2026, a rise of 437 per cent. Over the same period, the number of children increased from 749 to 5,620, a rise of 650 per cent.⁴⁷

Figure 7: Child dependents accessing local authority managed emergency accommodation (2014-2026)



Source: Focus Ireland, Department of Housing, Local Government and Heritage

47 Focus Ireland (2026) 'Number of people who are homeless and relying on emergency homeless accommodation'. Available at: <https://www.focusireland.ie/knowledge-hub/latest-figures/>

These figures must be treated with caution. They do not provide a comprehensive measure of homelessness, including child homelessness. They count only people accessing local authority-managed emergency accommodation.

While consistent and reliable data on the full extent of homelessness are not available, it is widely understood that the actual level is significantly higher than the official figures published by the Department of Housing, Local Government and Heritage. The statistics exclude people in own-door temporary accommodation, domestic violence refuges and the asylum system, as well as people sleeping rough. They also exclude the many people experiencing hidden homelessness who are staying with family or friends in insecure, overcrowded or otherwise unsuitable accommodation.⁴⁸

As Social Justice Ireland has noted,⁴⁹ a 2019 report commissioned by the European Commission described the state of homelessness data collection in Ireland as “statistical obfuscation, if not ‘corruption’”.⁵⁰

4. Conclusion

The evidence presented in this chapter tells a familiar but important story. Ireland continues to have a highly unequal distribution of market income, but taxes and social transfers substantially reduce the resulting disposable-income inequality. This redistributive system is effective and prevents much higher levels of poverty and deprivation. However, it continues to compensate for inequalities produced elsewhere rather than addressing their underlying causes.

The apparent stability of the headline indicators also conceals significant pressures. There has been little real growth in household income since 2022, while temporary cost-of-living supports have prevented a larger increase in poverty. Poverty and deprivation remain heavily concentrated among people outside employment, lone-parent families, people with disabilities or long-term illnesses, and renters. The continued rise in homelessness represents the most extreme expression of these inequalities.

Ireland's social protection system remains essential, but compensatory payments alone cannot provide a lasting solution. Reducing inequality requires secure and adequately paid employment, permanently higher income floors, affordable housing and stronger universal public services.

⁴⁸ Ibid.

⁴⁹ Healy, S., C. Bennett, S. Devilly, M. Murphy, S. Rogers, and B. Reynolds. (2023). *Social Justice Matters: 2023 Guide to A Fairer Irish Society*. Dublin: Social Justice Ireland. p.132.

⁵⁰ Daly, M. (2019). *ESPN Thematic Report on National strategies to fight homelessness and housing exclusion – Ireland*. Brussels: European Commission.

4. AI and Inequality: Spotlight on the Key Issues Affecting Ireland



4. AI and Inequality: Spotlight on the Key Issues Affecting Ireland

By Molly Newell, TASC Technology Researcher

Artificial intelligence (AI) is reshaping Ireland's economy and society, bringing new opportunities and risks for equality. As one of Europe's leading digital economies and home to the European operations of many major technology companies, Ireland is particularly exposed to these changes. While the government is betting on AI to stimulate economic growth, the benefits of this transformation are unlikely to be shared evenly. AI is already disrupting workplaces, changing the nature of employment, reproducing existing patterns of discrimination, and taking a toll on our environment.

These considerations raise a fundamental question: **who stands to gain from the growth of Ireland's digital economy, and who will be left behind?**

This chapter examines how AI is affecting economic and social inequality in Ireland, including its implications for workers, communities, and marginalised groups. While the long-term impacts remain uncertain, the choices we make now about how AI is developed, deployed, governed, and evaluated will shape who gets to benefit from Ireland's digital transformation.

1. State of Play: AI & Ireland's Digital Economy

Ireland has emerged as a key player in the global digital ecosystem. With access to a highly educated and English-speaking workforce, stable democracy, low corporate tax rate, and friendliness with Big Tech, many multinational firms have chosen Ireland as the base of their European headquarters. As of February 2026, over 1,000 digital companies were operating in Ireland as part of a \$50 billion digital economy.⁵¹ Today, eight of the leading providers of foundation AI models base their European operations in Ireland.⁵² This position has afforded Ireland undeniable economic growth, but dependency on Big Tech firms threatens the government's willingness to act as a watchdog.⁵³

Ireland's concentration of knowledge-intensive and professional occupations and significant investment in AI infrastructure contribute to its high exposure to AI-driven change. An estimated 63% of jobs in Ireland are exposed to AI to some degree, slightly above the average of 60% for advanced economies, meaning that changes in how AI is adopted could have significant implications for Irish workers and workplaces.⁵⁴ Ireland also has exceptionally high levels of digital skills. In 2025, 82.8% of people aged 16–74 had at least basic digital skills, well above the EU average of 60.4% and second only to the Netherlands (83.6%).⁵⁵ Despite this strong foundation, not

51 International Trade Administration, "Ireland - Digital Economy," International Trade Administration | Trade.gov, September 20, 2024, <https://www.trade.gov/country-commercial-guides/ireland-digital-economy>.

52 Department of the Taoiseach, "Digital Ireland: Connecting Our People, Securing Our Future.," Government of Ireland, February 18, 2026, https://assets.gov.ie/static/documents/5e511b3a/National_Digital_and_AI_Strategy_2030.pdf.

53 Johnny Ryan, "Ireland Is Big Tech's Lapdog – and That Compromises Its EU Presidency.," The Guardian, June 30, 2026, <https://www.theguardian.com/commentisfree/2026/jun/30/ireland-big-tech-lapdog-eu-presidency-digital-sovereignty>; Eoin Burke-Kennedy, "US Firms Apple, Microsoft and Eli Lilly Paid Almost 50% of State's Corporate Tax in 2024," The Irish Times, February 19, 2026, <https://www.irishtimes.com/business/economy/2026/02/19/three-multinational-companies-paid-close-to-50-of-states-corporate-tax-in-2024/>.

54 Williamson, Gannon, Daly, Fitzgerald and Coates, (2024), "Artificial Intelligence: Friend or Foe? An Analysis of How AI Could Impact Ireland's Labour Market", Department of Finance and Department of Enterprise, Trade and Employment <https://assets.gov.ie/static/documents/artificial-intelligence-friend-or-foe-an-analysis-of-how-ai-could-impact-irelands-labo.pdf>

55 Eurostat, "People with at Least Basic Digital Skills % of People Aged 16-74," Eurostat, 2024, https://ec.europa.eu/eurostat/cache/dashboard/digitalisation/#/detailed/DS_10.

all workers or communities will have the equal capacity to benefit from this transformation, making the distribution of AI's risks and rewards a key issue for equality and inclusion.

1.1 Irish government strategy on AI

The Irish government has positioned AI as a central pillar of its digital policy, viewing AI as a critical driver of economic competitiveness and productivity. While policy documents have largely emphasised that AI should be trustworthy, human-centred, and rights-respecting, government action has predominantly focused on advancing AI adoption, attracting investment, cooperation with multinationals, and ensuring regulatory compliance.

1.1.1 Legislative and Governance Framework

The implementation and enforcement of the EU AI Act have become the defining features of Ireland's AI governance framework. Entering into force in August 2024, the EU AI Act is the first-ever comprehensive legal framework on AI worldwide. The goal of this regulation is to protect people's health, safety, and fundamental rights while promoting wider adoption of trustworthy, "human-centric" AI systems.⁵⁶ The Act adopts a risk-based approach, imposing increasingly stringent obligations according to the risk level posed by an AI system.⁵⁷ On August 2, an additional set of transparency requirements under Article 50 of the Act went into effect,⁵⁸ requiring providers and deployers of certain AI systems to inform users when they are interacting with AI or exposed to deepfake and AI-generated content.⁵⁹

Ireland's Regulation of Artificial Intelligence Act 2026 established the national framework for enforcing the EU AI Act domestically.⁶⁰ Rather than creating a single AI regulator, the Act provides for a distributed regulatory model in which 15 existing public bodies act as competent authorities within their respective sectors.⁶¹ The newly established Oifig IS na hÉireann (AI Office of Ireland) is tasked with overseeing this distributed model and supporting AI growth with the goal of reinforcing Ireland's position as a desirable hub for AI.⁶²

1.1.2 National AI Strategy and Adoption

Ireland launched its first National Artificial Intelligence Strategy, *AI – Here for Good*, in July 2021. The strategy aims to ensure a responsible, rights-respecting, and inclusive approach to developing, applying, and adopting AI. It envisions a future for Ireland as an international leader in using AI for business, public services, and societal benefits through a people-centred approach to trustworthy AI development and adoption. Acknowledging the massive growth in AI development, this strategy was refreshed in late 2024 with an aim to "balance innovation with proportionate regulation and trust-building measures."⁶³

⁵⁶ Department of Enterprise, Trade and Employment. 2024. EU Artificial Intelligence (AI) Act. Department of Enterprise, Trade and Employment. <https://enterprise.gov.ie/en/what-we-do/innovation-research-development/artificial-intelligence/eu-ai-act/>.

⁵⁷ European Commission. 2025. AI Act. Shaping Europe's Digital Future. <https://digital-strategy.ec.europa.eu/en/policies/regulatory-framework-ai>.

⁵⁸ European Commission, *Commission Starts Enforcing AI Act Rules and New Transparency Requirements on 2 August*, Press Release, July 31, 2026, <https://digital-strategy.ec.europa.eu/en/news/commission-starts-enforcing-ai-act-rules-and-new-transparency-requirements-2-august>.

⁵⁹ European Commission, *Guidelines on Transparency Obligations for Providers and Deployers of Certain AI Systems*, August 6, 2026, <https://digital-strategy.ec.europa.eu/en/policies/guidelines-ai-transparency-obligations>.

⁶⁰ Marie McGinley et al., *Irish Artificial Intelligence Act 2026 Signed into Law*, Lexology, July 30, 2026, <https://www.lexology.com/library/detail.aspx?g=bbdd26d8-301e-4e25-8668-d6073766953d>.

⁶¹ EU Artificial Intelligence Act, *Overview of All AI Act National Implementation Plans*, EU Artificial Intelligence Act, June 17, 2026.

⁶² Department of Enterprise, Tourism and Employment, *AI Office of Ireland Established under the AI Regulation Bill 2026, Paul Byrne Appointed as CEO*, Government of Ireland, July 30, 2026, <https://enterprise.gov.ie/en/news-and-events/departments-news/2026/july/20260730.html>.

⁶³ Department of Enterprise, Tourism and Employment, *National AI Strategy Refresh* (Government of Ireland, 2024), <https://enterprise.gov.ie/en/publications/national-ai-strategy-refresh-2024.html>.

The Government updated its strategy again in February 2026, launching the *Digital Ireland – Connecting our People, Securing our Future*, which “sets out the Government’s ambition and vision to 2030 to ensure Ireland remains a digital leader in an increasingly competitive global environment.”⁶⁴ The Strategy outlines five goals: Apply, Grow, Invest, Lead, and Empower. Social inclusion is addressed primarily through online safety, trust, digital literacy, and skills development. However, this approach does not sufficiently address the systemic social and economic inequalities that AI may exacerbate. Rather than examining how AI could reshape the distribution of wealth, power, and opportunity, the Strategy largely frames equality in terms of ensuring people across socioeconomic groups can adopt AI.⁶⁵ Overall, the Strategy advances a pro-growth agenda while offering less consideration of social and economic equality.

1.1.3 Advisory Councils

The Government has established expert advisory structures to support AI policy and adoption. The AI Advisory Council, established in 2024, provides independent advice on AI policy and trust, drawing on expertise across academia, business, law, and civil society.⁶⁶ The Enterprise Digital Advisory Forum focuses on digital transformation and AI adoption among businesses.⁶⁷ The Government’s updated AI strategy also proposes additional advisory structures covering areas such as public-sector AI and semiconductors.⁶⁸

1.2 Competitiveness as a guiding principle

Ireland’s approach to AI is increasingly shaped by a competitiveness agenda that prioritises technological innovation and the expansion of the digital economy. Across the EU and G7, many governments have introduced measures to accelerate AI adoption and grow domestic AI ecosystems.⁶⁹ Analysis of AI policies, guidelines, and regulations issued by supranational bodies between 2018 and 2025 identifies a broader shift from early vision-setting towards governance frameworks centred on “innovation with protections.” While these frameworks recognise social and ethical risks, they increasingly position AI as a strategic driver of economic growth and global competitiveness.⁷⁰

This shift reflects growing concern that Europe is falling behind the US and China in AI development. The 2024 Draghi Report on European Competitiveness called for greater investment in AI infrastructure, supercomputing capacity, and regulatory reform, while the 2025 AI Action Summit in Paris saw European Commission President Ursula von der Leyen announce major investments to accelerate AI development and close the gap with global competitors.⁷¹ This

64 Department of the Taoiseach, “Digital Ireland: Connecting Our People, Securing Our Future,” Government of Ireland, February 18, 2026, https://assets.gov.ie/static/documents/5e511b3a/National_Digital_and_AI_Strategy_2030.pdf.

65 Ibid

66 Department of Enterprise, Tourism and Employment, *Artificial Intelligence (AI) Advisory Council*, Government of Ireland, December 11, 2025, <https://www.gov.ie/en/department-of-enterprise-tourism-and-employment/campaigns/artificial-intelligence-ai-advisory-council/>.

67 Department of Enterprise, Tourism and Employment, *National AI Strategy Refresh* (Government of Ireland, 2024), <https://enterprise.gov.ie/en/publications/national-ai-strategy-refresh-2024.html>.

68 Department of the Taoiseach, “Digital Ireland: Connecting Our People, Securing Our Future,” Government of Ireland, February 18, 2026, https://assets.gov.ie/static/documents/5e511b3a/National_Digital_and_AI_Strategy_2030.pdf.

69 OECD, *Recent Policy Developments on AI in the Labour Market*, OECD Artificial Intelligence Papers, 63rd ed., OECD Artificial Intelligence Papers (2026), <https://doi.org/10.1787/coffced7-en>.

70 Delaram Golpayegani et al., *Evolution of Supranational Institutional Success Criteria in Post-2018 AI Guidelines*, FORSEE, n.d., <https://forseeproject.eu/publication/evolution-of-supranational-institutional-success-criteria-in-post-2018-ai-guidelines/>.

71 Mario Draghi, *The Future of European Competitiveness. Part A, A Competitiveness Strategy for Europe*. (European Commission. European Political Strategy Centre., 2025), <https://doi.org/10.2872/9356120>; European Commission, *EU Launches InvestAI Initiative to Mobilise €200 Billion of Investment in Artificial Intelligence*, Press Release, February 11, 2025, https://ec.europa.eu/commission/presscorner/detail/en/ip_25_467.

agenda is reflected in the priorities of Ireland's Presidency of the Council of the European Union, which began on 1 July 2026. Under the theme "Strength with Unity," Taoiseach Micheál Martin identified enhancing European competitiveness, values, and security as the Presidency's three overarching priorities.⁷²

1.3 Economic Dependence as a Threat to Responsible Policymaking

Ireland's competitiveness agenda must be understood within its larger economic context. While the concentration of digital firms in Ireland has generated employment, it has also fostered economic dependence. Three US firms – Apple, Microsoft and Eli Lilly – accounted for almost half of Ireland's corporate tax revenue in 2024.⁷³ This raises concerns about potential conflicts of interest undermining Ireland's capacity to act as an effective watchdog over major tech firms, particularly given its already spotty track record of protecting digital rights. The revolving door between government and technology company employees further supports this assessment.⁷⁴ These concerns were expressed in an open letter signed by dozens of academics calling on Ireland to recuse itself from chairing meetings on digital and tax rules given its "insurmountable conflicts of interest" – a request to which the government, unsurprisingly, did not acquiesce.⁷⁵

Government AI policy should ultimately be determined through transparent democratic processes – not behind the closed doors of luxury hotel conference rooms. Pope Leo succinctly captures these concerns in his *Magnifica humanitas*: "In many cases within the digital context, control over platforms, infrastructure, data and computing power does not rest with States, but with major economic and technological actors...When such power is concentrated in the hands of a few, it tends to become opaque and evade public oversight, increasing the risk of distorted forms of development that give rise to new dependencies, exclusions, manipulations and inequalities."⁷⁶

2. Economic Equality

The rapid rise of artificial intelligence (AI) raises fundamental questions about the wealth distributional consequences of technological change. As AI reshapes production systems, who will benefit: workers or capital owners? Among workers, will it reinforce existing inequalities by disproportionately benefiting highly skilled workers, or generate broader gains through increased productivity?

The dominant narrative among AI developers and businesses is that AI will drive productivity, innovation, and economic growth, although robust evidence of economy-wide productivity gains

72 European Parliament, "Taoiseach Micheál Martin to Present Ireland Council Presidency Priorities," Newsletter, European Parliament, July 6, 2026, <https://www.europarl.europa.eu/news/en/agenda/plenary-news/2026-07-06/2/taoiseach-micheal-martin-to-present-ireland-council-presidency-priorities>.

73 Johnny Ryan, "Ireland Is Big Tech's Lapdog – and That Compromises Its EU Presidency," The Guardian, Guardian News and Media, June 30, 2026, <https://www.theguardian.com/commentisfree/2026/jun/30/ireland-big-tech-lapdog-eu-presidency-digital-sovereignty>; Eoin Burke-Kennedy, "US Firms Apple, Microsoft and Eli Lilly Paid Almost 50% of State's Corporate Tax in 2024," The Irish Times, February 19, 2026, <https://www.irishtimes.com/business/economy/2026/02/19/three-multinational-companies-paid-close-to-50-of-states-corporate-tax-in-2024/>.

74 Johnny Ryan, "Ireland Is Big Tech's Lapdog – and That Compromises Its EU Presidency," The Guardian, Guardian News and Media, June 30, 2026, <https://www.theguardian.com/commentisfree/2026/jun/30/ireland-big-tech-lapdog-eu-presidency-digital-sovereignty>.

75 Mark Dempsey and Anna Marchese, "The Irish Presidency of the Council of the European Union Should Welcome Scrutiny from Academia," Tech Policy. Press, Tech Policy Press, August 3, 2026, <https://www.techpolicy.press/the-irish-presidency-of-the-council-of-the-european-union-should-welcome-scrutiny-from-academia/>.

76 Pope Leo XIV, *Magnifica Humanitas*, Encyclical letter, Chapter 3, *Technology and Dominance*, The Holy See, May 15, 2026, https://www.vatican.va/content/leo-xiv/en/encyclicals/documents/20260515-magnifica-humanitas.html#TECHNOLOGY_AND.

remains limited.⁷⁷ At the same time, concerns about economic displacement remain significant. Early estimates were alarming: Frey and Osborne (2013) estimated that 47% of US employment was at high risk of computerisation.⁷⁸ More recent research suggests that AI is more likely to transform many jobs than eliminate them entirely, though job loss is still a critical concern for many workers.⁷⁹ Transformed work itself presents new concerns for equality as algorithmic management threatens to undermine workers' power and decision-making authority.⁸⁰ Ultimately, a recent analysis by ESRI predicts that income inequality in Ireland will rise slightly due to AI.⁸¹

While previous waves of technological change offer some insight, the large-scale implications of AI for long-term economic equality remain uncertain. This section examines how AI is reshaping work in Ireland and how its benefits and risks may be distributed across workers and society.

2.1 Lessons from Earlier Waves of Technological Transformation

In 1933, John Maynard Keynes predicted widespread technological unemployment "due to our discovery of means of economising the use of labour outrunning the pace at which we can find new uses for labour".⁸² Nearly a century later, the relationship between technological advancement and economic wellbeing continues to drive discourse and research.

Broadly speaking, previous waves of technological change have not had long-term devastating effects on overall employment, though workers did experience short- and medium-term disruption.⁸³ Historical evidence shows that the adoption of general-purpose technologies (of which AI is one) has often increased wage polarisation by hollowing out middle income roles. Automation and computerisation fuelled growth in high-income cognitive jobs and lower-income service work while reducing demand for middle-income routine work.⁸⁴ Typically, displaced middle income workers moved into lower-paid service occupations, which were less susceptible to automation due to their reliance on flexibility and interpersonal skills.⁸⁵ Such layoffs also have a negative impact on the mental health and wellbeing of eliminated and remaining workers alike.⁸⁶

Inequality does not depend solely on technological and economic change, but on the policies governing its adoption. Examining automation across Europe, Doorley et al. (2023) found that while automation contributed to increased wage inequality, this did not translate into equivalent increases in household income inequality. Taxation, welfare systems, and household risk-sharing

77 Alexandros Minotakis et al., *Narrative Framework on Success among SME Representatives* (FORSEE, 2026), <https://forseeproject.eu/publication/narrative-framework-on-success-among-sme-representatives/>.

78 Carl Benedikt Frey and Michael A. Osborne, "The Future of Employment: How Susceptible Are Jobs to Computerisation?," *Technological Forecasting and Social Change* 114 (January 2017): 254–80, <https://doi.org/10.1016/j.techfore.2016.08.019>.

79 Pawel Gmyrek et al., *Generative AI and Jobs: A Refined Global Index of Occupational Exposure* (ILO, 2025), <https://doi.org/10.54394/HETPo387>.

80 *Negotiating digitalised workplaces: rights and obligations, Ireland*, with Marta Lasek-Markey (Friedrich-Ebert-Stiftung e.V, 2026).

81 Karina Doorley et al., *Artificial Intelligence and Income Inequality in Ireland* (ESRI, 2026), <https://doi.org/10.26504/jr16>.

82 John Maynard Keynes, "Economic Possibilities for Our Grandchildren," *The Nation and Athenæum*, in *Essays in Persuasion* (1930), p.363, <https://www.hetwebsite.net/het/texts/keynes/keynes1930grandchildren.htm>.

83 Andrew G. Ross et al., "Labour Market Dynamics in the Era of Technological Advancements: The System-Wide Impacts of Labour Augmenting Technological Change," *Technology in Society* 77 (June 2024): 102539, <https://doi.org/10.1016/j.techsoc.2024.102539>; David H. Autor, "Why Are There Still So Many Jobs? The History and Future of Workplace Automation," *Journal of Economic Perspectives* 29, no. 3 (2015): 3–30, <https://doi.org/10.1257/jep.29.3.3>.

84 Doorley et al., 2026; D. H. Autor et al., "The Skill Content of Recent Technological Change: An Empirical Exploration," *The Quarterly Journal of Economics* 118, no. 4 (2003): 1279–333, <https://doi.org/10.1162/003355503322552801>.

85 David H. Autor and David Dorn, "The Growth of Low-Skill Service Jobs and the Polarization of the US Labor Market," *American Economic Review* 103, no. 5 (2013): 1553–97, <https://doi.org/10.1257/aer.103.5.1553>.

86 Holly Elser et al., "Layoffs and the Mental Health and Safety of Remaining Workers: A Difference-in-Differences Analysis of the US Aluminium Industry," *Journal of Epidemiology and Community Health* 73, no. 12 (2019): 1094–100, <https://doi.org/10.1136/jech-2018-211774>.

mechanisms absorbed many of the resulting employment and income shocks.⁸⁷ As Ireland pursues an agenda of AI growth, these insights are critical in ensuring that government services are prepared to handle new demands related to AI-related displacement.

2.2 Key Factors in Understanding AI Disruption

Two factors are particularly important in assessing the economic disruption of AI: exposure and complementarity. Exposure measures the extent to which tasks within an occupation can potentially be affected by AI. However, exposure alone cannot determine whether a job is likely to be displaced. Complementarity captures the extent to which AI can augment rather than substitute for human labour, taking account of factors including the nature of work, education, on-the-job training and professional experience.⁸⁸

AI has the potential to automate cognitive tasks, whereas earlier waves of automation focused on physical tasks. As a result, AI is positioned to disrupt highly educated, high-income workers likely to be found in white collar jobs.⁸⁹ High-exposure, high-complementarity occupations are more likely to experience productivity gains, as AI can support rather than replace human expertise. These include many highly skilled roles such as managers, directors, senior officials and professionals.

By contrast, high-exposure, low-complementarity occupations face greater displacement risks, particularly where work is repetitive, data-driven and requires limited human discretion. For example, administrative roles involving data entry, file management and basic communication are particularly vulnerable.⁹⁰ These workers may experience a drop in demand for their labour with reduced employment opportunities and lower earnings.⁹¹

87 Karina Doorley et al., *Automation and Income Inequality in Europe*, no. LISER Working Paper Series 2023-11 (n.d.), <https://ideas.repec.org/p/irs/cepswp/2023-11.html>.

88 Carlo Pizzinelli et al., "Labor Market Exposure to AI: Cross-Country Differences and Distributional Implications," *IMF Working Papers* 2023, no. 216 (2023): 1, <https://doi.org/10.5089/9798400254802.001>; Harry Williamson et al., "Occupational Exposures, Complementarity and the Potential Consequences of A.I. for the Labour Market: Some Evidence from Ireland," *Journal for Labour Market Research* 59, no. 1 (2025): 30, <https://doi.org/10.1186/s12651-025-00418-w>.

89 Doorley et al., 2026; Williamson et. al., 2025; Tyna Eloundou et al., "GPTs Are GPTs: Labor Market Impact Potential of LLMs," *Science* 384, no. 6702 (2024): 1306–8, <https://doi.org/10.1126/science.adj0998>.

90 Mauro Cazzaniga et al., "Gen-AI: Artificial Intelligence and the Future of Work," *Staff Discussion Notes* 2024, no. 001 (2024): 1, <https://doi.org/10.5089/9798400262548.006>; Pizzinelli et al., 2023; Williamson et. al., 2025.

91 Pizzinelli et al. (2023).

Figure 8: Conceptual Framework of Exposure and Complementarity as a Measure of Risk vs. Gain

Source: Williamson et al., 2024.

To be certain, white-collar workers are not the only workers exposed to AI. While lower income and service workers may face a lower risk of job loss due to AI, workers across a variety of service and transportation sectors are experiencing increased surveillance and task intensification due to AI. Gig workers - who face low pay and fewer legal protections - are particularly vulnerable to algorithmic control measures.⁹²

Additional concerns relate to AI's tendency to operate as a capital-biased innovation, shifting economic returns away from labour and towards technology owners. A CEPR analysis finds that regions with greater AI patenting activity - particularly those with strong industrial bases - experienced declined labour shares of income, furthering the unequal distribution of AI-driven gains.⁹³

This uneven distribution of AI's risks and rewards complicates efforts to predict its overall impact on income inequality: while AI may create productivity gains for highly skilled workers, it may also intensify inequality if displaced workers lack access to new opportunities or if the benefits of AI adoption accrue primarily to capital owners.⁹⁴

2.3 Impact of AI on Ireland's Labour Market

Ireland's reliance on digital and knowledge-intensive industries makes it particularly exposed to these dynamics. Globally, AI is projected to affect approximately 40% of jobs, rising to 60% in advanced economies where cognitive and task-intensive roles are more prevalent. Ireland's

92 Lena Simet and Anna Bacciarelli, "AI Already Runs the Gig Economy," Human Rights Watch, Foreign Policy In Focus, June 3, 2026, <https://www.hrw.org/news/2026/06/03/ai-already-runs-the-gig-economy>.

93 Antonio Minniti et al., *AI and the Distribution of Income between Capital and Labour*, March 3, 2026, <https://cepr.org/voxeu/columns/ai-and-distribution-income-between-capital-and-labour>.

94 Mauro Cazzaniga et al., "Gen-AI: Artificial Intelligence and the Future of Work," *Staff Discussion Notes* 2024, no. 001 (2024): 1, <https://doi.org/10.5089/9798400262548.006>; Karina Doorley et al., *Artificial Intelligence and Income Inequality in Ireland* (ESRI, 2026), <https://doi.org/10.26504/jr16>; Antonio Minniti et al., *AI and the Distribution of Income between Capital and Labour*, March 3, 2026, <https://cepr.org/voxeu/columns/ai-and-distribution-income-between-capital-and-labour>.

exposure is even higher at 63%.⁹⁵ In 2025, 19.6% of all Irish businesses reported using AI, climbing from 8.0% in 2023. Small and medium enterprises (SMEs) and large enterprises were even more likely to report AI use at 79.3% and 57.3%, respectively.⁹⁶ However, workplace adoption of AI is not consistent across occupations: more than one-third of white-collar occupations use AI tools at work, compared to less than 20% for the rest of occupations and 6% for elementary occupations.⁹⁷ As is the case globally, higher-income and highly educated workers are more likely to be exposed to AI.⁹⁸

Approximately 33% of roles in Ireland, particularly in healthcare, education, and social services, are expected to benefit from AI-enabled productivity improvements as routine tasks are automated and workers gain more time for higher-value activities. Of the more than 400 occupations assessed by the Department of Finance, 102 were identified as being in a relatively "high gain" position.⁹⁹ These workers are expected to experience increased productivity and "modest but broadly shared wage gains."¹⁰⁰ Additionally, AI adoption may generate new employment opportunities in areas such as AI implementation, governance, and oversight.¹⁰¹

However, approximately 30% of Irish jobs face a higher risk of displacement, particularly in sectors characterised by routine cognitive tasks and limited opportunities for human-AI complementarity. Of the occupations assessed by the Department of Finance, 72 were identified as relatively "at risk." Industries involving high levels of information processing and limited physical labour or interpersonal interaction are most vulnerable to AI disruption. In Ireland, financial services and insurance, alongside information and communication technology, face the highest levels of exposure, with 97% and 94% of roles respectively affected. These sectors are particularly vulnerable due to the limited complementarity of many occupations, increasing the likelihood of task automation and potential job displacement.¹⁰² Ireland is already experiencing signs that AI is contributing to disruption as recent layoffs at several Big Tech firms in Ireland fuel uncertainty amongst Irish workers.¹⁰³

2.3.1 Identifying Factors Affecting Exposure and Complementarity

The distribution of these impacts is uneven across geography, gender, education and age.

Geography: AI exposure is higher in Ireland's urban centres, where financial services and Information and Communication Technology (ICT) employment is heavily concentrated. Dublin

95 Harry Williamson et al., "Occupational Exposures, Complementarity and the Potential Consequences of A.I. for the Labour Market: Some Evidence from Ireland," *Journal for Labour Market Research* 59, no. 1 (2025): 30, <https://doi.org/10.1186/s12651-025-00418-w>.

96 Eurostat, "Businesses Using AI Technologies (% of Businesses)," 2025, https://ec.europa.eu/eurostat/cache/dashboard/digitalisation/#/detailed/DS_3.

97 Ignacio González Vázquez et al., eds., *Digital Monitoring, Algorithmic Management and the Platformisation of Work in Europe* (Publications Office, 2025), <https://doi.org/10.2760/9406086>.

98 Harry Williamson et al., "Occupational Exposures, Complementarity and the Potential Consequences of A.I. for the Labour Market: Some Evidence from Ireland," *Journal for Labour Market Research* 59, no. 1 (2025): 30, <https://doi.org/10.1186/s12651-025-00418-w>.

99 Ibid.

100 Karina Doorley et al., *Artificial Intelligence and Income Inequality in Ireland* (ESRI, 2026), <https://doi.org/10.26504/jr16>.

101 Harry Williamson et al., "Occupational Exposures, Complementarity and the Potential Consequences of A.I. for the Labour Market: Some Evidence from Ireland," *Journal for Labour Market Research* 59, no. 1 (2025): 30, <https://doi.org/10.1186/s12651-025-00418-w>.

102 Ibid; Molly Newell, *Accounting for Workers in the Age of AI: Understanding the Impact of Artificial Intelligence on Financial Services Employment in Ireland* (Financial Services Union, 2025), https://www.tasc.ie/assets/files/pdf/fsu_accounting_for_workers_in_the_age_of_ai.pdf.

103 Ciara O'Brian, "At Least 60 Jobs Expected to Go at Microsoft's Irish Operations," *Irish Times*, July 7, 2026, <https://www.irishtimes.com/business/2026/07/07/up-to-60-jobs-could-go-at-microsofts-irish-operations/>; Roger Lee, "Tech Layoffs," *Dataset, Layoffs.Fyi*, 2026 2020, <https://layoffs.fyi/>; Ciara O'Brian, "Amazon's Irish Operations Set for up to 325 Layoffs amid Wider Cost Cuts," *Irish Times*, January 28, 2026, <https://www.irishtimes.com/business/2026/01/28/amazon-to-cut-16000-corporate-jobs-worldwide/>.

faces the most significant exposure nationally, with 71% of workers employed in roles with high AI exposure.¹⁰⁴ While rural areas are less exposed due to greater employment in sectors such as agriculture, they may also benefit less from productivity gains associated with AI-intensive industries. This creates a risk that AI could reinforce existing regional inequalities.

Gender: Unlike previous waves of automation, which disproportionately affected male-dominated manufacturing roles, AI-driven transformation is expected to have a greater impact on many female-dominated occupations.¹⁰⁵ Women in Ireland are more likely to work in administrative, customer service, and support roles with higher exposure to AI. Approximately 76% of women are employed in high AI-exposure occupations, compared with 51% of men. Furthermore, 38% of women are employed in high-exposure, low-complementarity roles considered most vulnerable to displacement, compared with 23% of men. This gender gap is wider than other advanced economies – a disparity that is partly explained by the higher proportion of men employed occupations with lower AI exposure such as agriculture, transportation, and construction.¹⁰⁶

An additional factor potentially undermining women's long-term job security is the lower rates with which they engage with AI. An analysis of web traffic data estimates the gap between men's and women's AI adoption has stabilised at 16% since 2025. Additionally, women tend to use AI products for shorter periods of time and are less likely to use "frontier" models.¹⁰⁷ This gender gap is even more pronounced in Irish workplaces. Ireland has the largest gender gap in advanced digital skills use in Europe, with 44% of men using advanced digital skills at work compared with just 18% of women, reflecting a pronounced "digital glass ceiling" in the most digitally intensive occupations. While occupational and sectoral segregation explains part of this disparity, women remain less likely than comparable men to use advanced digital skills, and the persistence of larger gaps among younger workers suggests the inequality is unlikely to diminish without targeted intervention.¹⁰⁸

Education: With higher levels of education linked to higher levels of exposure, highly educated individuals stand to both gain and lose the most from AI.¹⁰⁹ According to 2024 estimates, approximately 95% of individuals with doctoral degrees work in high-exposure occupations, compared with 26% of those with lower levels of education. While higher education generally increases workers' ability to complement AI through skills such as problem-solving and analytical reasoning, it does not eliminate displacement risks. Notably, 38% of workers with honours bachelor's degrees are employed in high-exposure, low-complementarity occupations.¹¹⁰

Age: Younger workers are slightly more likely to be exposed to AI than older workers, reflecting their higher levels of educational attainment and concentration in occupations with greater AI

104 Harry Williamson et al., "Occupational Exposures, Complementarity and the Potential Consequences of A.I. for the Labour Market: Some Evidence from Ireland," *Journal for Labour Market Research* 59, no. 1 (2025): 30, <https://doi.org/10.1186/s12651-025-00418-w>.

105 Ibid.

106 Ibid.

107 Katelyn Cranney et al., "Global Evidence on Gender Gaps and Generative AI Over Time," preprint, SSRN, 2026, <https://doi.org/10.2139/ssrn.6880085>.

108 Adele Whelan et al., *Squandered Skills? Bridging the Digital Gender Skills Gap for Inclusive Growth in Ireland – A Comparative European Perspective* (ESRI, 2026), <https://doi.org/10.26504/JR15>.

109 Tyna Eloundou et al., "GPTs Are GPTs: Labor Market Impact Potential of LLMs," *Science* 384, no. 6702 (2024): 1306–8, <https://doi.org/10.1126/science.adj0998>; Harry Williamson et al., "Occupational Exposures, Complementarity and the Potential Consequences of A.I. for the Labour Market: Some Evidence from Ireland," *Journal for Labour Market Research* 59, no. 1 (2025): 30, <https://doi.org/10.1186/s12651-025-00418-w>.

110 Harry Williamson et al., "Occupational Exposures, Complementarity and the Potential Consequences of A.I. for the Labour Market: Some Evidence from Ireland," *Journal for Labour Market Research* 59, no. 1 (2025): 30, <https://doi.org/10.1186/s12651-025-00418-w>.

exposure.¹¹¹ At the same time, initial trends suggest that AI may create systemic challenges for younger workers' long-term career progression, as automation reduces demand for entry-level roles that have traditionally served as pathways into employment and skills development.¹¹² In contrast, older workers are more likely to work in roles such as skilled trades and elementary occupations, which are currently less affected by AI. However, despite lower exposure, older workers may face challenges adapting to technological change, as they are generally less likely to participate in lifelong learning and digital skills training.¹¹³

Spotlight: The Impact of AI on Young Workers in Ireland

Across Ireland, youth employment in key white-collar sectors, including technology, finance, real estate, and science, has declined by more than 9% over the past three years.¹¹⁴ While it's unclear how much of that drop is directly related to AI, young workers are facing mounting uncertainty as AI reshapes labour markets.

Research from the National Youth Council of Ireland,¹¹⁵ *Irish Young People Decode AI*, found that teenagers as young as 13 are already concerned that AI may negatively affect their employment prospects. At the same time, young people recognise AI's potential benefits, creating a clear demand for stronger education, governance, and regulation to ensure technological change is managed fairly.

Early signs suggest that AI is already influencing young people's career decisions in Ireland. Applications to IT-related higher education courses have fallen to their lowest level since 2017, amid growing concerns that AI will disrupt employment opportunities in the technology sector.¹¹⁶ These concerns are reinforced by recent layoffs affecting Irish employees at major companies including TikTok, Microsoft, Meta, Salesforce, and Amazon.¹¹⁷

Beyond immediate employment impacts, AI may also affect the longer-term development of young workers. Entry-level roles have traditionally provided opportunities for informal learning, mentorship, and the gradual accumulation of workplace skills. As AI automates routine tasks often assigned to early-career employees, there is a risk that younger workers lose access to these important pathways for professional development and progression.¹¹⁸

¹¹¹ Ibid.

¹¹² Reuban Murray, *Irish Young People Decode AI: Verdicts from NYC's Citizens' Youth Juries* (National Youth Council of Ireland, 2026), <https://www.youth.ie/documents/irish-young-people-decode-ai-verdicts-from-nycis-citizens-youth-juries/>; Vivek Soundararajan, "AI Could Mark the End of Young People Learning on the Job – with Terrible Results," IPR Blog, University of Bath, February 13, 2026, <https://blogs.bath.ac.uk/iprblog/2026/02/13/ai-could-mark-the-end-of-young-people-learning-on-the-job-with-terrible-results/>; Donal MacNamee, "Students Turning Away from College IT Degrees as AI Wipes out Jobs," Business Post, June 6, 2026, <https://www.businesspost.ie/tech/students-turning-away-from-college-it-degrees-as-ai-wipes-out-jobs/>.

¹¹³ Ibid.

¹¹⁴ Donal MacNamee, "Students Turning Away from College IT Degrees as AI Wipes out Jobs," Business Post, June 6, 2026, <https://www.businesspost.ie/tech/students-turning-away-from-college-it-degrees-as-ai-wipes-out-jobs/>.

¹¹⁵ Reuban Murray, *Irish Young People Decode AI: Verdicts from NYC's Citizens' Youth Juries* (National Youth Council of Ireland, 2026), <https://www.youth.ie/documents/irish-young-people-decode-ai-verdicts-from-nycis-citizens-youth-juries/>.

¹¹⁶ Donal MacNamee, "Students Turning Away from College IT Degrees as AI Wipes out Jobs," Business Post, June 6, 2026, <https://www.businesspost.ie/tech/students-turning-away-from-college-it-degrees-as-ai-wipes-out-jobs/>.

¹¹⁷ Ciara O'Brian, "At Least 60 Jobs Expected to Go at Microsoft's Irish Operations," Irish Times, July 7, 2026, <https://www.irishtimes.com/business/2026/07/07/up-to-60-jobs-could-go-at-microsofts-irish-operations/>; Roger Lee, "Tech Layoffs," Dataset, Layoffs.Fyi, 2026 2020, <https://layoffs.fyi/>; Ciara O'Brian, "Amazon's Irish Operations Set for up to 325 Layoffs amid Wider Cost Cuts," Irish Times, January 28, 2026, <https://www.irishtimes.com/business/2026/01/28/amazon-to-cut-16000-corporate-jobs-worldwide/>.

¹¹⁸ Vivek Soundararajan, "AI Could Mark the End of Young People Learning on the Job – with Terrible Results," IPR Blog, University of Bath, February 13, 2026, <https://blogs.bath.ac.uk/iprblog/2026/02/13/ai-could-mark-the-end-of-young-people-learning-on-the-job-with-terrible-results/>.

2.4 Impact on Household Income and Expenses

While AI adoption may generate productivity gains and wage increases for some workers, ESRI analysis finds that these benefits are unlikely to offset income losses from job displacement. Increases in returns to capital are also expected to disproportionately benefit households at the top of the income distribution, where most capital income is concentrated. Overall, AI adoption is projected to reduce average household disposable income, with middle- and higher-income households experiencing the largest losses as displacement effects outweigh wage and capital gains. Lower-income households are also affected, though Ireland's tax and welfare system absorbs some of the income shock. Despite these protections, income inequality is expected to rise moderately as AI-driven job losses combine with unequal access to wage and capital gains.¹¹⁹

Households also face rising utility costs linked to the expansion of AI infrastructure in Ireland. An analysis by Friends of the Earth Ireland estimates that Irish households paid an additional €715 million due to the rapid expansion of data centres and the added pressure on the Irish Single Electricity Market. These costs are likely to intensify in the coming decade; Friends of the Earth estimates that households could face an extra €1.43 billion in electricity bills linked to data centre growth. These additional costs highlight that the distributional impacts of AI extend beyond employment and income, affecting households through broader economic and infrastructure pressures¹²⁰.

2.5 Inequality within Digitally Transformed Workplaces

The growing use of digital tools to organise, manage, and evaluate workers is reshaping workplaces in the name of efficiency while creating new challenges for worker rights. Digital tools – ranging from card swipe readers and GPS tracking to AI-enabled recruitment and algorithmic performance management – are frequently presented by employers as neutral interventions intended to streamline operations and boost efficiency. In reality, these tools constitute a significant power reconfiguration that undermines workers' autonomy, dignity, privacy, and decision-making authority.¹²¹

One of the most significant developments is algorithmic management, defined by the Organisation for Economic Co-operation and Development (OECD) as "the use of technological tools to fully or partially automate tasks traditionally carried out by human managers, including the collection of worker data without the processing of such data."¹²² Initially developed in platform work and call centres, these systems have since expanded into sectors including retail, manufacturing, financial services, health care, and office-based occupations.¹²³ Algorithmic management operates primarily through algorithmic direction – which allocates working time, provides instructions to workers, and guides work tasks – and algorithmic evaluation, which automates worker monitoring, benchmarking, and rewards. The use of algorithmic evaluation is particularly prevalent among clerical, industrial operators, and service workers."¹²⁴

119 Karina Doorley, Jan Gromadzki, Piotr Lewandowski, Dora Tuda, and Philippe Van Kerm. "Automation and Income Inequality in Europe." IZA Discussion Paper, No. 16499 (2023).

120 Sean Fearon, *The Cost of Data Centres: Modelling the Impact of Data Centres on Electricity Bills for Irish Households* (Friends of the Earth, 2026), https://www.friendsoftheearth.ie/assets/files/pdf/the_cost_of_data_centres_-_modelling_the_household_electricity_costs_of_irelands_data_centre_sector.docx.pdf.pdf.

121 *Negotiating digitalised workplaces: rights and obligations, Ireland*, with Marta Lasek-Markey (Friedrich-Ebert-Stiftung e.V, 2026).

122 OECD, *How Widespread Is Algorithmic Management in Workplaces?* (2025), <https://doi.org/10.1787/cda7a114-en>.

123 Ignacio González Vázquez et al., eds., *Digital Monitoring, Algorithmic Management and the Platformisation of Work in Europe* (Publications Office, 2025), <https://doi.org/10.2760/9406086>.

124 Ibid.

Recent evidence points to the proliferation of algorithmic management systems. An OECD survey of over 6,000 firms found widespread and growing adoption of algorithmic management across advanced economies.¹²⁵ Similarly, the AIM-WORK survey found that approximately one in four EU workers report being subject to algorithmic management, while almost one-third reported using AI-powered tools at work. In Ireland, the forms of algorithmic management workers report experiencing most frequently are the assignment of working time (30%) and tasks (26%).¹²⁶

The equality implications are particularly evident in the rise of AI-enabled recruitment, where automated systems increasingly determine access to employment¹²⁷. While AI-enabled recruitment systems can ideally improve process consistency, lessen administrative burdens, provide more timely feedback to applicants, and reduce some forms of human bias by applying more standardised decision-making processes, these benefits rely entirely on the quality of the system itself. Significant ethical risks remain, including algorithmic bias, privacy loss, power imbalances, limited transparency and explainability, reduced human oversight, and unclear accountability.¹²⁸ Of particular concern is the tendency of these systems to reproduce existing social biases against underrepresented groups. University of Washington research found that AI tools, including LLMs, favoured white and male applicants across 550 real resumes. According to this research, the AI tools favoured white-associated names 85% of the time and female-associated names 11% of the time.¹²⁹ While the EU AI Act places some limitations on these systems, oversight is critical in ensuring that AI-hiring systems don't continue to block marginalised communities from accessing employment.¹³⁰

3. Digitalising Inequality: How AI Systems Can Exacerbate Social Inequality within Ireland

Artificial intelligence has the potential to deepen existing patterns of social inequality in Ireland if systems are designed, trained, or deployed without adequate safeguards. While AI offers various efficiencies in workplaces, it can also reinforce existing biases and disproportionately disadvantage groups that already experience discrimination.

3.1 Algorithmic Bias

As decision-making is increasingly delegated to AI systems, ensuring these technologies do not reproduce existing inequalities has become a technical challenge and an ethical imperative. Algorithmic bias refers to "prejudicial, discriminatory, unjust, inaccurate, or otherwise disparate performance or outcomes from algorithmic systems based on racial, gender, or other attributes of an individual or a group."¹³¹ While algorithmic systems are often perceived as objective,¹³² research consistently shows they can reflect and amplify the biases embedded within the data on which

125 Anna Milanez et al., *Algorithmic Management in the Workplace: New Evidence from an OECD Employer Survey*, OECD Artificial Intelligence Papers, 31st ed., OECD Artificial Intelligence Papers (2025), <https://doi.org/10.1787/287c13c4-en>.

126 Ignacio González Vázquez et al., eds., *Digital Monitoring, Algorithmic Management and the Platformisation of Work in Europe* (Publications Office, 2025), <https://doi.org/10.2760/9406086>.

127 Anna Lena Hunkenschroer and Christoph Luetge, "Ethics of AI-Enabled Recruiting and Selection: A Review and Research Agenda," *Journal of Business Ethics* 178, no. 4 (2022): 977–1007, <https://doi.org/10.1007/s10551-022-05049-6>.

128 Ibid.

129 Moody, K. 2024. AI Tools Are Biased in Ranking Job Applicants' Resumes, Study Shows. HR Dive. <https://www.hrdiver.com/news/ai-tools-are-biased-in-ranking-job-applicants-resumes/732134/>.

130 Nazareth & Partners, "What the EU AI Act Means for Staffing Businesses," EU Artificial Intelligence Act, March 17, 2026, <https://artificialintelligenceact.eu/what-the-act-means-for-staffing-businesses/>.

131 Abeba Birhane, "Algorithmic Bias," in *Open Encyclopedia of Cognitive Science*, 1st ed., with Michael C. Frank et al. (MIT Press, 2026), <https://doi.org/10.21428/e2759450.50c7e139>.

132 Bibin Xavier, "Biases within AI: Challenging the Illusion of Neutrality," *AI & SOCIETY* 40, no. 3 (2025): 1545–46, <https://doi.org/10.1007/s00146-024-01985-1>.

they are trained.¹³³ Bias can arise through flawed training data, poor model design, unintentional decisions by developers, or the use of proxy variables that indirectly capture protected characteristics such as religion, gender, ethnicity, or disability.¹³⁴ The opacity of many AI systems – both in their design and deployment – also makes it difficult for individuals to understand or challenge decisions that affect them.

Evidence of algorithmic discrimination has emerged across disciplines including healthcare,¹³⁵ employment,¹³⁶ criminal justice,¹³⁷ and public administration.¹³⁸ Predictive policing systems, for example, have been shown to reproduce historical patterns of racial discrimination by relying on biased crime and policing data.¹³⁹ Even newer generative AI systems exhibit similar shortcomings. Large language models have been found to reproduce harmful stereotypes, associating women with lower-paid occupations and caregiving roles, while generating disproportionately negative content about LGBTQ+ people.¹⁴⁰

Facial recognition technology (FRT) presents a particularly significant concern. Numerous studies have found that FRT systems produce higher error rates for women and people with darker skin tones.¹⁴¹ The Irish Council for Civil Liberties has warned that the deployment of facial recognition technology in Ireland would have an “enduring and long-term effect on individuals’ ability to freely participate in public protest and move freely in publicly accessible places”.¹⁴² Despite these very legitimate concerns, in July 2026 the Irish government granted An Garda Síochána expanded powers to use artificial intelligence to analyse biometric data.¹⁴³

Recent European rulings demonstrate that algorithmic discrimination is increasingly being recognised under existing equality law. In rulings handed down in 2025, equality authorities in France and the Netherlands determined that Meta’s advertising algorithms discriminated against women by disproportionately showing STEM job advertisements to men. These landmark decisions confirmed that anti-discrimination protections apply equally to algorithmic systems and that technology companies can be required to modify AI systems that produce unlawful discriminatory outcomes.¹⁴⁴

133 Alexandros Minotakis et al., *Gendered Perspectives among SME Representatives* (FORSEE, 2026), <https://forseeproject.eu/publication/gendered-perspectives-among-sme-representatives/>.

134 Adrian Byrne et al., *Bias in AI: Tackling the Issues through Regulations and Standards* (Public Policy, 2024), <https://publicpolicy.ie/papers/bias-in-ai-tackling-the-issues-through-regulations-and-standards/>; “Generic Risks and Biases: Processing and Validation Bias Types,” Inter-Parliamentary Union, Parliamentary Data Science Hub, <https://www.ipu.org/ai-guidelines/generic-risks-and-biases>

135 Raj M. Ratwani et al., “Addressing AI Algorithmic Bias in Health Care,” *JAMA* 332, no. 13 (2024): 1051, <https://doi.org/10.1001/jama.2024.13486>.

136 Zhisheng Chen, “Ethics and Discrimination in Artificial Intelligence-Enabled Recruitment Practices,” *Humanities and Social Sciences Communications* 10, no. 1 (2023): 567, <https://doi.org/10.1057/s41599-023-02079-x>.

137 Julia Angwin et al., “Machine Bias There’s Software Used across the Country to Predict Future Criminals. And It’s Biased against Blacks,” *ProPublica*, May 23, 2016, <https://www.propublica.org/article/machine-bias-risk-assessments-in-criminal-sentencing>.

138 Melissa Heikkilä, “Dutch Scandal Serves as a Warning for Europe over Risks of Using Algorithms,” *POLITICO*, March 29, 2022, <https://www.politico.eu/article/dutch-scandal-serves-as-a-warning-for-europe-over-risks-of-using-algorithms/>.

139 United Nations, “Racism and AI: ‘Bias from the Past Leads to Bias in the Future,’” United Nations, Office of the High Commissioner, July 30, 2024, <https://www.ohchr.org/en/stories/2024/07/racism-and-ai-bias-past-leads-bias-future>.

140 Noah Siegel and Jackie Key, “Challenging Systematic Prejudices: An Investigation into Bias against Women and Girls in Large Language Models,” UNESCO (2024), <https://unesdoc.unesco.org/ark:/48223/pf0000388971>.

141 Abeba Birhane, “Algorithmic Bias,” in *Open Encyclopedia of Cognitive Science*, 1st ed., with Michael C. Frank et al. (MIT Press, 2026), <https://doi.org/10.21428/e2759450.50c7e139>.

142 Irish Council for Civil Liberties, “Facial Recognition Technology (FRT),” Irish Council for Civil Liberties, 2022, <https://www.iccl.ie/facial-recognition-technology/>.

143 Houses of the Oireachtas, *Garda Síochána (Recording Devices) (Amendment) Act 2026*, July 16, 2026, <https://www.oireachtas.ie/en/bills/bill/2025/82/>; Róisín Á Costello and Olga Cronin, “Garda AI Bill Lacks Legal Clarity and Threatens Fundamental Rights – ICCL and Trinity Law Professor,” Irish Council for Civil Liberties, June 23, 2026, <https://www.iccl.ie/news/garda-ai-bill-iccl-trinity/>.

144 Rosie Sharpe, “Meta Held to Account over Discriminatory Algorithm,” *Global Witness*, March 30, 2026, <https://globalwitness.org/en/campaigns/digital-threats/meta-held-to-account-over-discriminatory-algorithm/>.

3.2 Ireland's Digital Divide

While Ireland enjoys high levels of digital skills, disparities remain due to limited access to devices or connectivity, a lack of digital skills, and difficulties navigating online services.¹⁴⁵ Older adults, people with lower levels of educational attainment, and disadvantaged communities are less likely to possess the digital skills needed to use AI safely and effectively, increasing the risk of exclusion from AI-enabled services and employment opportunities.¹⁴⁶

Digital inclusion is a core component of the Government's efforts to address social equality concerns related to AI. In the 2026 National Digital & AI Strategy 2030, the government commits to "enabling and empowering our people, workers and businesses to develop and embrace new technologies...[The Government] will ensure that all cohorts of society are supported to thrive in a digital Ireland, including through flexible, agile and fit-for-purpose digital skills provision."¹⁴⁷

3.3 The Use of Digital Tools to Advance Harmful Activities

The growing sophistication of generative AI is making it increasingly difficult to distinguish authentic content from synthetic media. While these technologies offer legitimate benefits, they also create new risks for democracy by enabling the rapid creation and dissemination of convincing false or misleading content. AI-generated deepfakes, synthetic media, and AI-powered social media bots can imitate genuine users, spread inaccurate information to voters, and undermine trust in democratic institutions.

The reliability of AI-generated information is also a concern. During the 2026 Scottish pre-election period, researchers found that 34.1% of responses produced by ChatGPT, Google Gemini, Google AI Overviews, Grok, and Replika contained factual errors including incorrect election dates, inaccurate voter ID requirements, fake candidates, and fabricated political scandals.¹⁴⁸

Generative AI is also increasingly being used to amplify extremist narratives. Following the 2023 Dublin riots, AI-generated images and videos became common within Ireland's emerging far-right movement, particularly in anti-immigration campaigns. One AI-generated image depicting Conor McGregor standing in front of a burning bus - referencing the riots - received over 20 million views. Researchers have also documented the use of AI-generated images portraying fictional "supporters" and fabricated scenes intended to provoke anti-migrant sentiment.¹⁴⁹ Similar trends were observed following the 2024 Southport riots in the UK, where AI-generated racist imagery attracted significantly higher engagement than other content, demonstrating how generative AI can accelerate the spread of disinformation, hate speech, and social division.¹⁵⁰

¹⁴⁵ Department of Enterprise, Tourism and Employment, "Charter for Digital Inclusion," Government of Ireland, 2026, <https://enterprise.gov.ie/en/what-we-do/supports-for-smes/digital-transformation/charter-for-digital-inclusion/>.

¹⁴⁶ European Commission, "Digital Decade DESI Visualisation Tool," 2026 2023, <https://digital-decade-desi.digital-strategy.ec.europa.eu/>.

¹⁴⁷ Department of the Taoiseach, "Digital Ireland: Connecting Our People, Securing Our Future.," Government of Ireland, February 18, 2026, https://assets.gov.ie/static/documents/5e511b3a/National_Digital_and_AI_Strategy_2030.pdf.

¹⁴⁸ Hancock Jamie and Azzurra Moores, *Electoral Hallucinations: Safeguarding UK Elections in the World of LLMs and AI Chatbots* (Demos, 2026), <https://demos.co.uk/research/electoral-hallucinations-safeguarding-uk-elections-in-the-world-of-llms-and-ai-chatbots/>.

¹⁴⁹ Ben Quinn and Dan Milmo, "How the Far Right Is Weaponising AI-Generated Content in Europe," The Guardian, November 26, 2024, <https://www.theguardian.com/technology/2024/nov/26/far-right-weaponising-ai-generated-content-europe>.

¹⁵⁰ Bitesize, "Timeline of How Online Misinformation Fuelled UK Riots," Bitesize, BBC, <https://www.bbc.co.uk/bitesize/articles/zshjs82>.

Case Study: Deepfakes as a Form of Sexual Violence

A growing threat facing women and children is the damaging proliferation of sexual deepfake images. As generative AI (GenAI) tools become more accessible and sophisticated, they can create increasingly realistic synthetic pornography that depicts real people falsely engaging in sexual acts without their consent. Today, “nudifying” tools are widely accessible and affordable, making their threat ever more significant.¹⁵¹ Deepfake creators have targeted influencers, journalists, public figures, and private individuals with thousands of images and videos spread across online platforms.¹⁵² Victims of non-consensual deepfake pornography (i.e., synthetic and false depictions of sexual acts) can face severe consequences, including harassment, humiliation, and reputational harm. Midlands-North-West MEP Maria Walsh has described this problem as “the next frontier of gender-based violence.”¹⁵³

The disturbing extent of this problem was brought into focus in January 2026 when analysis by AI Forensics of over 20,000 images generated by Grok – an AI-powered chatbot developed by Elon Musk’s xAI – found that 53% contained individuals in minimal attire, of which 81% presented as women and 2% appeared to be aged 18 or younger.¹⁵⁴ The content targeted both private individuals and public figures, with many images involving online models and sex workers. Some of the content veered into violent territory, with Grok “altering images to depict real women being sexually abused, humiliated, hurt, and even killed.”¹⁵⁵

Several national governments then put pressure on X to prevent Grok from creating these harmful images.¹⁵⁶ On January 14, X stated that Grok will no longer be allowed to “edit images of real people in revealing clothing such as bikinis.”¹⁵⁷

As the home of X’s European headquarters, Ireland’s Data Protection Commission (DPC) has taken the lead of the European response. On 16 February, the DPC launched a “large-scale inquiry” into X to assess whether Grok violated the General Data Protection Regulation (GDPR).¹⁵⁸ The EU also launched an investigation under the power of the Digital Services Act (DSA).¹⁵⁹ Irish civil society groups, including Rape Crisis Ireland, have called for a total ban on AI “nudification” functions capable of producing deepfake sexual images of children and adults.¹⁶⁰ Despite these investigations and public outcry, X has not yet faced punitive action from Irish or European authorities.

151 *Mapping the ‘Nudify’ Tools Ecosystem*, The Lifecycle of Gendered Deepfakes: Threat Analysis, Distribution Patterns, and Policy Implications of AI and Image-Based Violence (Institute for Strategic Dialogue, 2026), <https://www.isdgglobal.org/publication/mapping-the-nudify-tools-ecosystem/>.

152 Haleluya Hadero, “Deepfake Porn Could Be a Growing Problem amid AI Race,” Irish Examiner, April 18, 2023, <https://www.irishexaminer.com/opinion/commentanalysis/arid-41119129.html>.

153 Dara Bradley, “Deepfake Porn ‘next Frontier of Gender-Based Violence,’” Connacht Tribune, Connacht Tribune, February 4, 2026, <https://www.connachttribune.ie/news/deepfake-porn-next-frontier-of-gender-based-violence-5595798>.

154 Paul Bouchaud, *Grok Unleashed: Grok Generating Flood of Sexualized Images of Women, Including Minors, and Extremist Propaganda* (AI Forensics, 2026), <https://aiforensics.org/uploads/GrokUnleashed.pdf>.

155 Maggie Harrison Dupré, “Grok Is Being Used to Depict Horrific Violence Against Real Women,” Futurism, January 2, 2026, <https://futurism.com/future-society/grok-violence-women>.

156 Justin Hendrix and Ramsha Jahangir, “Tracking Regulator Responses to the Grok ‘Undressing’ Controversy,” Tech Policy. Press, January 6, 2026, <https://www.techpolicy.press/tracking-regulator-responses-to-the-grok-undressing-controversy/>.

157 Hadas Gold, “Elon Musk’s Grok Can No Longer Undress Images of Real People on X,” CNN, January 15, 2026, <https://edition.cnn.com/2026/01/14/tech/grok-elon-musk-image-generation>.

158 Data Protection Commission, *Data Protection Commission Opens Investigation into X (XIUC)*, Press Release, February 17, 2026, <https://www.dataprotection.ie/en/news-media/press-releases/data-protection-commission-opens-investigation-x-xiuc>.

159 Mahima Kapoor, “Ireland Launches Data Protection Probe into Grok’s Deepfakes,” Data Watcher, February 17, 2026, <https://www.dw.com/en/ireland-launches-data-protection-probe-into-groks-deepfakes/a-75997610>.

160 Rape Crisis Ireland, *RCI Calls for a Ban on ‘Nudification’ Functionality of AI*, Press Release, January 6, 2026, <https://www.rapecrisisireland.ie/rci-calls-for-a-ban-on-nudification-functionality-of-ai/>.

The rapid rise of sexual deepfakes demonstrates how emerging technologies can replicate and amplify existing forms of violence against women and children. Rather than creating entirely new harms, these tools can accelerate long-standing patterns of exploitation, harassment, and gender-based abuse by making it easier to target victims at scale and with greater realism. Without stronger safeguards and accountability, AI systems risk reinforcing existing inequalities by enabling forms of digital violence that disproportionately affect women and children.

3.4 Disability and Inclusion

With 16% of the global population experiencing significant disability,¹⁶¹ supporters of AI tout its potential to facilitate inclusion. Advances in AI-powered accessibility tools, particularly large language models (LLMs), can enhance communication and independence by converting text to speech, summarising complex information into plain language, providing real-time translation, and interpreting multimedia content. These technologies have the potential to reduce barriers in employment, education, and everyday life. However, their benefits are not guaranteed. People with disabilities may also face heightened risks from algorithmic bias, inaccessible system design, data privacy concerns, and unequal access to digital technologies. Ensuring AI systems are developed according to universal design principles and are accessible by default will be essential if AI is to reduce, rather than reinforce, existing inequalities.¹⁶²

4. Global Inequality

Artificial intelligence has the potential to widen existing global inequalities by concentrating technological, economic and political power in a small number of countries. While AI adoption has expanded rapidly, access, infrastructure and the capacity to develop advanced AI systems remain highly uneven. Frontier AI development is dominated by a handful of countries, with the United States accounting for approximately 75% of the computing power among the world's leading AI supercomputers and China around 15%.¹⁶³ These countries, alongside a small number of firms, also control the development of most frontier AI models and the critical semiconductor supply chains required to build them. As a result, many countries depend on foreign providers for access to advanced AI systems, undermining digital sovereignty and limiting their ability to shape governance, ensure transparency, or adapt AI to local needs.¹⁶⁴

Global inequalities are also embedded within the AI supply chain. The hardware underpinning AI relies on critical minerals such as cobalt, lithium and copper, much of which is extracted in low- and middle-income countries under conditions associated with labour exploitation, environmental degradation, and weak regulatory oversight.¹⁶⁵ For example, Amnesty International has documented forced evictions and exploitative working conditions linked to cobalt mining in the

¹⁶¹ United Nations, "Building an Accessible Future for All: AI and the Inclusion of Persons with Disabilities," United Nations, Regional Information Centre for Western Europe, December 2, 2024, <https://unric.org/en/building-an-accessible-future-for-all-ai-and-the-inclusion-of-persons-with-disabilities/>.

¹⁶² Ibid.

¹⁶³ United Nations, *Preliminary Report of the Independent International Scientific Panel on AI: Evidence-Based Assessment of Opportunities, Risks and Impacts of Artificial Intelligence*, Risks and Impacts of Artificial Intelligence (United Nations, 2026), https://www.un.org/independent-international-scientific-panel-ai/sites/default/files/2026-07/en_Preliminary%20Report_.pdf.

¹⁶⁴ Ibid; Ann-Katrien Oimann, *Milestone M4: Report on Success Criteria of Different AI Stakeholders* (FORSEE, 2026), https://forseeproject.eu/wp-content/uploads/sites/7/2026/05/FORSEE_Milestone-M4-V2.0.pdf.

¹⁶⁵ Miriam Aczel et al., *The Environmental Cost of AI's Energy Use: Carbon, Water and Land Footprints* (United Nations University Institute for Water, Environment and Health (UNU INWEH), 2026), <https://doi.org/10.53328/INR26RMA002>; Alberto Lemma, "Critical Minerals, Critical Moment: Africa's Role in the AI Revolution," ODI Global, February 10, 2025, <https://odi.org/en/insights/critical-minerals-critical-moment-africas-role-in-the-ai-revolution/>.

Democratic Republic of Congo.¹⁶⁶ Profit flows also mirror exploitative colonial patterns of resource extraction: while Africa holds around 30% of the world's critical mineral reserves, it captures only 10% of the global revenue generated from these resources.¹⁶⁷

Labour exploitation also extends beyond mining. An estimated 150 – 430 million workers in “digital sweatshops” across the Global South undertake the data labelling, tagging, transcription, and content moderation tasks that underpin AI systems, often under poor working conditions characterised by low pay, long hours, psychological stress, and inadequate union protection.¹⁶⁸

At the end of the supply chain, low-income countries also disproportionately bear the burden of growing volumes of electronic waste generated by AI infrastructure.¹⁶⁹ Together, these dynamics risk reinforcing existing global inequalities, with advanced economies capturing most of AI's economic value while many of the environmental and social costs are externalised to the Global South to the benefit of countries like Ireland.

5. Looking Ahead

Artificial intelligence is more than a technological transformation, but an economic and social one, as well. While the long-term consequences remain uncertain, it is already clear that the distribution of AI's benefits and costs will depend on the choices made by governments, employers, and society. Treating technical performance, productivity, and adoption as measures of success alone risks overlooking the wider consequences for workers, communities, equality, and the environment.¹⁷⁰ As Pope Leo has warned, when efficiency becomes the standard by which everything is judged, “it begins to dictate what matters and what can be discarded,” reducing “human beings to mere cogs in a system driven toward ever greater efficiency.”¹⁷¹

Ireland's AI policy must move beyond a narrow focus on competitiveness, adoption, and technological efficiency towards a broader conception of what constitutes successful AI. Technological progress should be judged not only by how effectively AI can transform society, but by whether that transformation produces a fair, inclusive, democratic, and sustainable future. As the European home to many leading technology firms, Ireland has a particular responsibility to uphold strong enforcement and accountability, while ensuring that the wealth and opportunities generated by AI are distributed more equitably across society.

A more inclusive approach requires broadening who has a meaningful role in decisions about AI. Social dialogue and collective bargaining give workers, unions, and employers a role in shaping how AI is implemented, allowing concerns to be addressed and workplace-specific agreements

166 Amnesty International, “Democratic Republic of the Congo: Industrial Mining of Cobalt and Copper for Rechargeable Batteries Is Leading to Grievous Human Rights Abuses,” Amnesty International, September 12, 2023, <https://www.amnesty.org/en/latest/news/2023/09/drc-cobalt-and-copper-mining-for-batteries-leading-to-human-rights-abuses/>.

167 Alberto Lemma, “Critical Minerals, Critical Moment: Africa's Role in the AI Revolution,” ODI Global, February 10, 2025, <https://odi.org/en/insights/critical-minerals-critical-moment-africas-role-in-the-ai-revolution/>.

168 Michelle Du and Chinasa T. Okolo, “Reimagining the Future of Data and AI Labor in the Global South,” Brookings, October 7, 2025, <https://www.brookings.edu/articles/reimagining-the-future-of-data-and-ai-labor-in-the-global-south/>.

169 Miriam Aczel et al., *The Environmental Cost of AI's Energy Use: Carbon, Water and Land Footprints* (United Nations University Institute for Water, Environment and Health (UNU INWEH), 2026), <https://doi.org/10.53328/INR26RMA002>

170 Ann-Katrien Oimann, *Milestone M4: Report on Success Criteria of Different AI Stakeholders* (FORSEE, 2026), https://forseeproject.eu/wp-content/uploads/sites/7/2026/05/FORSEE_Milestone-M4-V2.0.pdf.

171 Pope Leo XIV, *Magnifica Humanitas*, Encyclical letter, Chapter 3, *Technology and Dominance*, The Holy See, May 15, 2026, https://www.vatican.va/content/leo-xiv/en/encyclicals/documents/20260515-magnifica-humanitas.html#TECHNOLOGY_AND.

to be developed.¹⁷² Evidence from finance and manufacturing suggests that consulting workers or their representatives is associated with better AI performance, while worker representation can also help reduce some negative impacts on working conditions.¹⁷³ However, increasingly complex AI systems may widen information gaps between workers and employers, putting pressure on existing forms of social dialogue.¹⁷⁴ While collective agreements between unions and employers explicitly addressing AI are still uncommon, the March 2025 agreement between the Financial Services Union and Bank of Ireland presents a promising path forward.¹⁷⁵

Upskilling and retraining will be critical in addressing gaps in digital readiness and preparing displaced workers for new roles: the World Economic Forum predicts that 40% of skills required on the job are set to change and 63% of employers already cite skills gaps as a key barrier to digital transformation.¹⁷⁶ In this vein, the Irish government has proposed several initiatives addressing skills shortages.¹⁷⁷ However, upskilling cannot be treated as a complete solution. The pace of AI development means that workers need to continually update their skills to stay current with recent developments. Rapid cycles of retraining can contribute to reskilling fatigue,¹⁷⁸ while excessive reliance on automated systems can weaken human expertise and problem-solving capacity – challenges that ultimately threaten worker wellbeing. Digital literacy should focus not only on teaching people how to use AI, but on developing the critical capacity to understand and challenge it.

Ultimately, ensuring that everyone benefits from the digital economy requires more than widespread AI adoption. It requires policies that distribute its gains fairly, protect people from its harms, address its environmental costs, and give people a meaningful role in determining how these technologies shape their lives.

172 OECD, *Recent Policy Developments on AI in the Labour Market*, OECD Artificial Intelligence Papers, 63rd ed., OECD Artificial Intelligence Papers (2026), <https://doi.org/10.1787/coffced7-en>.

173 *The Impact of AI on the Workplace: Main Findings from the OECD AI Surveys of Employers and Workers*, OECD Social, Employment and Migration Working Papers no. 288, vol. 288, OECD Social, Employment and Migration Working Papers (2023), <https://doi.org/10.1787/ea0a0fe1-en>.

174 OECD, *Recent Policy Developments on AI in the Labour Market*, OECD Artificial Intelligence Papers, 63rd ed., OECD Artificial Intelligence Papers (2026), <https://doi.org/10.1787/coffced7-en>.

175 Bank of Ireland and Financial Services Union, "AI Agreement between the Bank of Ireland Group and FSU," 2025, https://www.fsunion.org/assets/files/pdf/boi_fsu_ai_agreement.pdf.

176 World Economic Forum, *Future of Jobs Report 2025: 78 Million New Job Opportunities by 2030 but Urgent Upskilling Needed to Prepare Workforces*, News Release, January 7, 2025, <https://www.weforum.org/press/2025/01/future-of-jobs-report-2025-78-million-new-job-opportunities-by-2030-but-urgent-upskilling-needed-to-prepare-workforces/>.

177 Department of the Taoiseach, "Digital Ireland: Connecting Our People, Securing Our Future.," Government of Ireland, February 18, 2026, https://assets.gov.ie/static/documents/5e511b3a/National_Digital_and_AI_Strategy_2030.pdf.

178 Tittu Elizabeth Biju et al., "AI-Driven Skill Volatility and the Emergence of Re-Skilling Fatigue: The Human Cost of Perpetual Learning," *Frontiers in Artificial Intelligence* 9 (May 2026): 1785979, <https://doi.org/10.3389/frai.2026.1785979>.



5. Conclusion



5. Conclusion

Twenty-five years of TASC's research has produced a remarkably consistent account of inequality in Ireland. The country has a very unequal distribution of market income, but a highly redistributive tax-and-transfer system prevents this from producing comparable disposable-income inequality. The Irish state is much better at compensating for inequality after it arises than at changing the structures that generate it.

This redistribution is essential. Social welfare payments and progressive taxation prevent much higher levels of poverty and deprivation, while the temporary supports introduced during the COVID-19 pandemic and cost-of-living crisis demonstrated how quickly the state can alter distributional outcomes when it chooses to do so. However, compensatory payments cannot substitute for secure and adequately paid employment, affordable housing, a more equal distribution of wealth, and strong universal public services.

The evidence presented in this report also shows why apparently stable national indicators must be treated with caution. There has been little growth in real household disposable income since 2022, while temporary cost-of-living supports have prevented a larger increase in poverty. Poverty and deprivation remain heavily concentrated among people outside employment, lone-parent families, people with disabilities or long-term illnesses, and renters. The continued growth of homelessness is the most extreme demonstration of the failure to address these underlying structural inequalities.

Reducing inequality therefore requires moving beyond redistribution alone. It requires action within the labour market to increase wages, strengthen employment security and expand collective bargaining. It requires addressing the highly unequal ownership of housing, financial wealth and productive assets. It also requires expanding the universal provision of housing, healthcare, childcare, education, disability supports, eldercare and other essential services. These policies would not remove the need for income transfers, but they would reduce the scale of the inequalities that the tax and welfare system is currently required to repair.

Artificial intelligence brings a new dimension to these long-standing challenges. It has the potential to increase productivity, improve public services and make employment and social participation more accessible. However, it may also displace or transform employment, intensify workplace surveillance, reproduce discrimination and deepen the divide between those who own productive assets and those who depend on work for their income. AI-generated disinformation, deepfakes and other forms of digital abuse create further risks, while its environmental and social costs are often displaced onto workers and communities in the Global South.

These consequences will be shaped by political choices, economic institutions and the relative power of different groups within society. Ireland's position as the European base of many leading technology companies gives it a particular responsibility to regulate them effectively. However, its economic dependence on multinational investment and corporate tax revenue creates a risk that competitiveness and AI adoption will be prioritised over equality, democratic accountability and effective enforcement.

This is also why inequality and democratic accountability, the two themes identified at TASC's inaugural meeting in 2001, remain inseparable. Concentrated economic power influences how technologies are developed and governed, while economic insecurity limits people's ability to participate fully in society. Ensuring that AI contributes to a more equal society will require democratic oversight, effective regulation, strong protections for workers and affected groups, and institutions capable of distributing its benefits broadly.

The central lesson from 25 years of TASC's research is that inequality is not an inevitable outcome of economic or technological change. It is produced and reproduced through policy decisions, institutions and distributions of power. Those arrangements can be changed. The task is not only to compensate people for unequal outcomes, but to build an economy and society that produce greater equality from the outset.



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The year 2026 marks 25 years since TASC was established. Throughout that period, economic inequality and democratic accountability have remained at the centre of the organisation's work. This report looks back over 25 years of TASC research, examines the current state of inequality in Ireland and considers how artificial intelligence may affect existing economic and social inequalities.

TASC's research has consistently shown that Ireland has a very unequal distribution of market income, but that its tax-and-transfer system substantially reduces the resulting inequality. The state is much better at compensating for inequality after it arises than at changing the structures that produce it. Drawing on the latest evidence, the report examines the distribution of income, poverty and deprivation, the housing crisis and the central role played by social transfers in supporting household living standards.

A special-focus chapter by TASC Technology Researcher Molly Newell explores how the rapid development of artificial intelligence could reshape work and inequality in Ireland. It considers who is most exposed to displacement, who may benefit from productivity gains and how AI could affect workplace power, discrimination, public services and the distribution of wealth.



TASC (Think tank for Action on Social Change) is an independent progressive think-tank whose core focus is addressing inequality and sustaining democracy.

